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The Directors
Pilkington UK (No 1) Limited
Prescot Road
Alexandra Park
St Helens
WA10 3TT

21 March 2007

Dear Sirs

Resignation as auditor of Pilkington UK (No 1) Limited

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Pilkington UK (No 1) Limited, registered number 5224396, with effect from 21 March 2007.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignations which we consider should be brought to the notice of the shareholders or creditors of Pilkington UK (No 1) Limited.

Yours faithfully


PricewaterhouseCoopers LLP

