

PricewaterhouseCoopers
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The Directors
Ocean Terminal Services Limited
Forth Ports Plc
Tower Place
Edinburgh
EH6 7DB

21 February 2003

Dear Sirs

Notice of resignation as auditors

Following the conversion of PricewaterhouseCoopers to a Limited Liability Partnership (LLP) from 1 January 2003, we have agreed with you that the new firm, PricewaterhouseCoopers LLP will be replacing us as auditors.

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Ocean Terminal Services Limited, registered number SC197891 with effect from 21 February 2003.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Ocean Terminal Services Limited.

Yours faithfully



PricewaterhouseCoopers

