

The Directors  
Barr + Wray Group Limited  
324 Drumoyne Road  
Glasgow  
G51 4DY

7 September 2005

Dear Sirs,

*FD7*

**Notice of resignation as auditors**

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Barr + Wray Group Limited, registered number SC276252 with effect from 7 September 2005.

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 Barr + Wray Group Limited.

Yours faithfully,

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP

