

The Directors
Leek Finance Number Two PLC
C/o Clifford Chance
200 Aldersgate Road
London
EC1A 4JJ

PricewaterhouseCoopers
101 Barbirolli Square
Lower Mosley Street
Manchester M2 3PW
Telephone +44 (0) 161 245 2000
Facsimile +44 (0) 161 245 2910
Direct Phone 0161 245 2257
Direct Fax 0161 247 4155

3588441

10 February 2003

Our ref: RM/NE/SAT

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 Leek Finance Number Two PLC, registered number 03588441 with effect from 12 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 Leek Finance Number Two PLC.

Yours faithfully

PricewaterhouseCoopers

PricewaterhouseCoopers

