

THE BOARD OF DIRECTORS

First Tower LP (7) Limited

business assurance business recovery and insolvency corporate finance management consulting

tax and human resource advice

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your reference
LS11/Provident/AN
our reference

18 September 1998

Dear Sirs

Colonnade Sunbridge Road BRADFORD BD1 2LQ

Following the merger of Price Waterhouse and Coopers & Lybrand from 1 July 1998, we have agreed that the new firm, PricewaterhouseCoopers 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 First Tower LP (7) Limited with immediate effect.

Yours faithfully

Coopers & Lybrand



