

Price Waterhouse



3 July 1998

The Directors
GWB Holdings Limited
Crossley House
Belle Vue Park
Hopwood Lane
Halifax
HX1 5EB

Dear Sirs

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 GWB Holdings Limited (registered number 2429909) with immediate effect.

Yours faithfully

Price Waterhouse

PRICE WATERHOUSE

SJD/RMS



Price Waterhouse



3 July 1998

The Directors
GWB Holdings Limited
Crossley House
Belle Vue Park
Hopwood Lane
Halifax
HX1 5EB

Dear Sirs

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as auditors to GWB Holdings Limited (registered number 2429909) that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Price Waterhouse

PRICE WATERHOUSE

SJD/RMS