

REG. NO. 824076

Chartered Accountants
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The Directors
WellBeing
27 Sussex Place
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London
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2 June 1998

ES/RJR/RGB

Direct Line 0171 931 5605

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Dear Sirs

We write to notify you that we will not be seeking re-appointment as auditors of your company at the forthcoming general meeting.

In accordance with section 394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



A list of partner's names is available for inspection at the above address, and at Becket House, 1 Lambeth Palace Road, London SE1 7EU, the partnership's principal place of business.

Authorised by The Institute of Chartered Accountants in England and Wales to carry on investment business.