RAWLINSON & HUNTER

CHARTERED ACCOUNTANTS

EAGLE HOUSE 110 JERMYN STREET LONDON SWIY 6RH TELEPHONE +44 (0)20 7451 9000 FAX +44 (0)20 7451 9090 EMAIL mail@rawlinson-hunter.com

LRF/STK/20-045381/RF3E3734

18 July 2001

The Directors M.A. Corporate Approved Inspectors Dunwoody House 396 Kenton Road Harrow Middlesex HA₃

Dear Sirs

M.A. CORPORATE APPROVED INSPECTORS 1528 886

We hereby resign as auditors of the company with immediate effect. We confirm that we have no outstanding claims of any kind against the company and that there is no agreement or arrangement under which the company has or could have any obligation to us.

We confirm in accordance with Section 394 of the Companies Act 1985 that there are no circumstances connected to our resignation which we consider should be brought to the attention of the members or creditors of the company.

We hereby authorise and request you to deliver a copy of this notice of resignation to the Registrar of Companies.

Yours faithfully

RAWLINSON & HUNTER

COMPANIES HOUSE

P M PRETTEJOHN 1608. C.R. GREENE 1608. D. GRAINGER 1608. R. DRENNAN 1608. S.P. JENNINGS 1608. C.J. A. BUSS 1608. J. C. KELLY 1608. M. HARRIS 1608. FRANCES. J. STEPHENS AGA. D. G. BARKER 1811. DIRECTORS: M. R. CUNNINGHAM ACA. C. A. GILES FCCA. N. J. MEDHURST AID! D. H. EDWARDS ACA. CONSULTANTS: K. W. DENT FCA. R. A. STOCKWELL FCA.

INTERNATIONAL OFFICES: AUSTRALIA BERMUDA BIRTISH VIRGIN ISLANDS CAYMAN ISLANDS GUERNSEY JERSEY SWITZERLAND