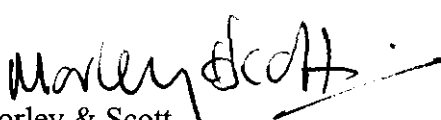


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**STATEMENT TO THE DIRECTORS OF
FORTRESS PROPERTY SERVICES LIMITED
ON CEASING TO HOLD OFFICE AS AUDITORS**

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


Morley & Scott
Lynton House
7-12 Tavistock Square
LONDON
WC1H 9LT

10 December 1999

