

The Directors
Crewsaver Holdings Limited
Cosalt Buildings
Fish Dock Road
GRIMSBY
DN31 3NW

20 May 1999

Dear Sirs

Crewsaver Holdings Limited No: 2213765

In accordance with Section 392 of the Companies Act 1985 we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

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

Yours faithfully

HLB Kidsons

HLB Kidsons

