

Nexia Audit

— Limited —

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WY028/FL053/FL054/MDB/BT

7 January 2003

The Directors
Wyler Investments Limited
Royex House
Aldermanbury Square
London
EC2V 7HR

Dear Sirs

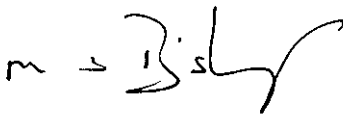
Wyler Investments Limited
Flowidea Limited — 2463564
Flowtrade Limited

Nexia Audit Limited has assumed the audit business of Smith & Williamson, Chartered Accountants who were auditors of the above companies.

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 members or creditors of any of the above companies.

Yours faithfully

For and on behalf of Nexia Audit Limited



M D Bishop
Director



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