

Molloy
Pitfield

Chartered
Certified
Accountants
Registered Auditors

The Secretary
Bennetts Associates Ltd.
300 St. John Street
London EC1V 4RJ

15 June, 2000

Dear Sirs,

BENNETTS ASSOCIATES LIMITED/ COMPANY NO. 2710265

We resign as auditors to the above company with effect from the date of this letter.

We confirm that there are no matters in connection with our resignation as auditors that require bringing to the attention of the shareholders and/or creditors of the company.

We would remind you that copy of this notice should be sent within 14 days to the Registrar of Companies.

Yours faithfully,



Molloy Pitfield

