

Smith & Williamson

— Chartered Accountants —

No 1 Riding House Street • London • W1A 3AS
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FA156/A-PAQ/CJB

11 January 2001

The Directors
Fast Web Media Limited
12th Floor
Sunlight House
Quay Street
Manchester
M3 3JZ

2940537

Dear Sirs

Fast Web Media Limited

In accordance with Section 392 of the Companies Act 1985 we hereby give formal notice of our resignation as auditors to the company as from 3 January 2001.

Yours faithfully

Smith & Williamson

Smith & Williamson



A list of partners' names may be inspected at the above address
Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales
Smith & Williamson Chartered Accountants is a member of Nexia International, a worldwide network of independent accounting firms



The
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— Group —

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The Directors
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M3 3JZ

Dear Sirs

Fast Web Media Limited

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.

Yours faithfully



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