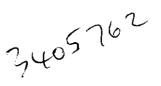


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Statement to the Directors of SOC Corporate Member No 1 Limited, SOC Corporate Member No 2 Limited, SOC Corporate Member No 3 Limited, SOC Corporate Member No 4 Limited on ceasing to hold office as auditors

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

Mazars LLP

Registered Auditors

London

12 May 2005



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