

To the directors of Westchester Nominees
(Thanet 1) Limited

Company Number 4108769

18 November 2002

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to Westchester Nominees (Thanet 1) Limited as of 18 November 2002.

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Westchester Nominees (Thanet 1) Limited which we consider should be brought to the attention of members and/or creditors of the company.



BDO Stoy Hayward

