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Horwath Clark Whitehill

Horwath Clark Whitehill
Chartered Accountants
25 New Street Square
London EC4A 3LN, UK
Tel: +44 (0)20 7353 1577
Fax: +44 (0)20 7583 1720
DX: 0014 London Chancery Lane
www.horwathcw.com

The Directors
Quail (The Pavements) Ltd
2nd Floor
5 Wigmore Street
London
W1U 1PB

4 December 2003

Dear Sirs

Quail (The Pavements) Limited (the "Company")

We hereby tender our resignation as auditors of the Company, to take effect from the acceptance by the directors of the Company of this notice.

We acknowledge that we have no claim against the Company for compensation for loss of office, professional fees or otherwise.

We confirm, in accordance with section 394 of the Companies Act 1985, that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully

Horwath Clark Whitehill



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COMPANIES HOUSE 23/12/03