

Private & Confidential

The Directors
Friends First
21/23 Clarendon Villas
Hove
East Sussex
BN3 3RE

Our ref BRN3754/DWM/BA

11 January 2005

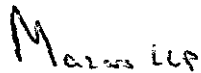
Dear Sirs

Resignation as auditors

We hereby resign as auditors of Friends First.

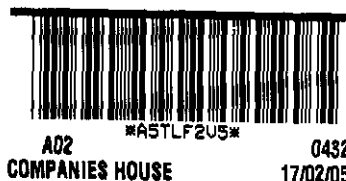
Appended to this letter is a statement of circumstances on our resignation.

Yours faithfully



Mazars LLP

Enc



Mazars LLP - 37 Frederick Place - Brighton - BN1 4EA

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Mazars LLP is the UK firm of Mazars, an international advisory and accountancy group, and is a limited liability partnership registered in England with registered number OC308299. A list of partners' names is available for inspection at the firm's registered office, 24 Bevis Marks, London EC3A 7NR. Mazars LLP is registered by The Institute of Chartered Accountants in England and Wales to carry out company audit work.



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M A Z A R S

11 January 2005

Statement to the directors of Friends First 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/ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Mazars LLP

Mazars LLP

Registered Auditors

37 Frederick Place

Brighton

BN1 4EA

11 January 2005

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