

GBK/LAW

Hardie Caldwell

CHARTERED ACCOUNTANTS

02 April 2001

The Directors
W & R Lewis Limited
286 Broomloan Road
Glasgow G51 2DP

Savoy Tower
77 Renfrew St., Glasgow G2 3BY.
Tel: 0141-333 9770 Fax: 0141-333 0422
E-mail: accountants@hardiecaldwell.co.uk

AUDIT, CORPORATE TAX, PERSONAL TAX, VAT
CORPORATE FINANCE, BUSINESS PLANNING
STRATEGIC MANAGEMENT, INFORMATION TECHNOLOGY
ACCOUNTANCY AND PAYROLL SERVICES
GRANTS, INVESTMENT BUSINESS

Dear Sirs

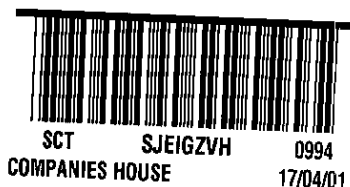
W & R Lewis Limited ('the Company') 9499

In accordance with Section 392 of the Companies Act 1985, we hereby give you formal notice of our resignation as auditor of the Company effective from your date of acceptance of the same.

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,

Hardie Caldwell



James A. Paterson, Robert G. S. Mackay, B.A.,
John S. Gilmour, A.T.I.L., James McKee,
Gordon B. Kerr, Alexander P. Houston,
Kenneth M. Harkness, John H. Anderson,
Marion Hopper, M.A.

REGISTERED TO CARRY ON AUDIT WORK
AND AUTHORISED TO CARRY ON INVESTMENT
BUSINESS BY THE INSTITUTE OF CHARTERED
ACCOUNTANTS OF SCOTLAND

A Member of Horwath Clark Whitehill Associates.
Associated firms throughout the UK