

ABBOT^S *Chartered Certified Accountants*

Our Ref: RG/LP/S688

The Secretary,
Salisbury Associates Limited,
Sycamore House,
Baltic Street,
London, EC1Y 0SR.

2763680

Printing House
66 Lower Road
Harrow HA2 0DH
Telephone: 020 - 8422 7047
Facsimile: 020 - 8422 8602
Email: mail@abbots.org.uk

22nd February 2000

Dear Sirs,

In accordance with Section 392 of the Companies Act, 1985, we hereby give you formal notice of our resignation as auditors to the company with immediate effect.

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

Yours faithfully,

