

Your Reference:

Our Reference: 136/63/5769

St. Paul's House
Warwick Lane
London
EC4P 4BN

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23 January 2004

The Company Secretary
Kirby Maclean Ltd
Roman House
Grant Road
Croydon
Surrey
CR9 6BU

33 8492

Dear Sir,

KIRBY MACLEAN LTD : RESIGNATION AS AUDITOR

We hereby give notice that in accordance with Section 392, Companies Act 1985, we resign, with effect from today's date, as auditor of the above named company.

We confirm 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

Moore Stephens

Moore Stephens

CERTIFIED AS A TRUE COPY
OF THE ORIGINAL
BY
[Signature]



A list of partners is
available at the above
address

Registered to carry
on audit work by the
Institute of Chartered
Accountants in
England and Wales.
Authorised and regulated
by the Financial Services
Authority for
investment business

A member firm of
Moore Stephens
International Limited
- members in principal
cities throughout
the world