

To the directors of Field & Trek Plc

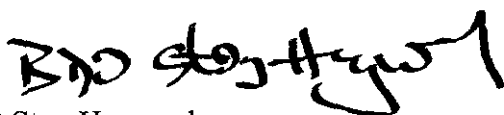
Company Number 1090449

17 December 2002

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to Field & Trek Plc as of 17 December 2002.

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Field & Trek Plc which we consider should be brought to the attention of members and/or creditors of the company.



BDO Stoy Hayward

