

**HORWATH
CLARK WHITEHILL**

Chartered Accountants

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Our Ref: ZF/GLC/F0615

24 April 2002

The Directors
Fletcher King
Stratton House
Stratton Street
London
W1J 8LA



Dear Sirs

Fletcher King Services Ltd

COMPANY NUMBER: 1140727

In accordance with the requirements of section 392 of the Companies Act 1985, we formally resign as auditors of the above companies with effect from 27 February 2002.

For the purposes of section 394 of the Act we confirm that we are not aware of any circumstances connected with our resignation that we consider should be brought to the attention of members or creditors of the company.

Section 392 of the Act requires the company to deliver a copy of this notice to the Registrar of Companies within 14 days of receipt.

Yours faithfully

Horwath Clark Whitehill

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