

Our ref:

H154

11 April 2003

Dear Sir

The Director Hawk Development Management PLC 5 Manchester Square London W1M 5RE

In accordance with Section 392 of the Companies Act 1985 (as amended by the DX No: 57284 / Finchley2 Companies Act 1989), we write to notify you of our resignation as auditors of the Web Site: www.bergkaprowlewis.co.uk Company. The resignation is with effect from 1<sup>st</sup> April 2003.

In accordance with Section 394(1) of the 1985 Act (as amended by the Companies Act 1989), 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

**BERG KAPROW LEWIS** 

Borg Kyma Lans

Company number: 1586826

Berg Kaprow Lewis

Chartered Accountants & Business Advisers

35 Ballards Lane London N3 1XW

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