

Bp:

Beaty-Pownall
& Co

Chartered
Accountants

Tax Advisers

The Registrar of Companies
Companies House
Crown Way
Cardiff CF14 3UZ

Our Ref: C/111

1 May, 2001

Dear Sir

5 Fir Close
Walton-on-Thames
Surrey KT12 2SX

NVA Services Ltd – 2079355

We write to advise that we have resigned as the above Company's auditors with effect from 31 March 2001.

Tel

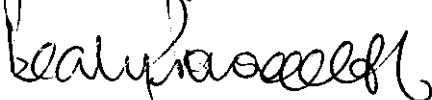
There are no circumstances connected with our resignation that should be brought to the attention either of the members or creditors of the Company.

+44(O)1932 254829

Fax

+44(O)1932 254827

Yours faithfully,



Beaty-Pownall & Co.,

Email

mikebp@freeportuk.com

