



BARNES ROFFE
CHARTERED ACCOUNTANTS

Leytonstone House, Leytonstone, London E11 1HR
Telephone 020 8988 6100 Fax 020 8532 9020
www.barnesroffe.com

The Directors
K Line Air Service (UK) Limited
Unit 2, Mercury Centre
Central Way
Feltham
Middlesex TW14 0RN

GMW/AF

6 November 2003

Dear Sirs

"K" LINE AIR SERVICE (UK) LIMITED
COMPANY NUMBER: 2318517

In accordance with Section 392 and 394, Companies Act 1985, we write to inform you of our resignation as auditors of "K" Line Air Service (UK) Ltd with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully

BARNES ROFFE



Partners

Peter Bonnell FCA
Mario Ciantanni BSc ACA
Gordon S. C. Train BSc(Econ) ACA
Stephen A. Corner LLB FCA
Graham M. Wallace BSc ACA
Craig S. Tallents BA FCA

Christopher H. Green BA FCA
Stephen F. Wood
Allan Cheason BA ACA
Michael A. Parkinson BSc ACA
Duncan W. Stannett BA ACA
Andrew D. May FCCA

Registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and authorised to carry on investment business by the Financial Services Authority
Offices at Central London, East London
Uxbridge and Dartford.