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Our Ref: AJDS/171299JF

20 December 1999

The Directors
Weinel & Partners Limited
10 Rosebery Avenue,
LONDON
EC1R 4TD

Dear Sirs,

2467160

Weinel & Partners Limited

We hereby resign as auditors of the Company and confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or the creditors of the Company pursuant to S.394 Companies Act 1985.

Yours faithfully

MacIntyre & Co

Noch

