

PO Box 486 1 Puddle Dock London EC4V 3PD United Kingdom

Statement to the Directors of First Choice Office Services Limited on ceasing to hold office as auditors

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Klunt

KPMG

Chartered Accountants Registered Auditors 11 July 1996

