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*H. W. Fisher & Company*

H. W. FISHER & COMPANY

28 August 1998

Berkley Estates London Limited  
and its Directors  
Acre House  
11-15 William Road  
London  
Nw1 3ER

CHARTERED  
ACCOUNTANTS

ACRE HOUSE  
11-15 WILLIAM ROAD  
LONDON NW1 3ER  
TELEPHONE 0171 388 7000  
FACSIMILE 0171 380 6900  
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<http://www.h.wfisher.co.uk>

Our ref: AKL/KL/CMD/T715

Dear Sirs

We hereby give notice of our resignation as auditors of your company, effective forthwith, and in so doing we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

H W FISHER & COMPANY

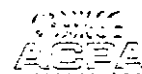
*Paul Dwyer, Leslie Rudstamer,  
Anthony Bower, Julian Chellis,  
Michael Davis, Paul Beher,  
Naveen Sharma, David Dreger,  
Alan Tester, Maria Taylor,  
David Schmitt, Stuart Barnes,  
Sudesh Mehta, Nigel Hart,  
Naveen Sengupta, John Trent,  
Anthony Paffin, Stephen Katz,  
Russell Nathan, Gary Miller*

**Consultants:**

*Alan Brennan*



Certificate Number FS 2955



MEMBERS OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES  
AND OF THE ASSOCIATION OF ACCOUNTING TECHNICIANS  
ARE QUALIFIED TO EXAMINE AND  
ADVISE ON THE ACCOUNTS OF  
COMPANIES AND INDIVIDUALS  
AND TO ACT AS AUDITORS  
IN ENGLAND AND WALES

