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H W Fisher & Company

28 August 1998

H . W . FISHER & COMPANY

**C H A R T E R E D
A C C O U N T A N T S**

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

A C R E H O U S E
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<http://www.hwfisher.co.uk>

H W Fisher & Company
Our ref: AKL/KL/CMD/T715

Dear Sirs

*Company
Secretarial
Department*

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

H W FISHER & COMPANY

*Paul Beer · Leslie Kuelsheimer
Anthony Bernstein · Julian Challis
Michael Davis · Paul Beber
Navesh Samani · David Breger
Alan Lester · Martin Taylor
David Selwyn · Stuart Burns
Satish Mehta · Nigel Hart
Nauzer Siganporia · Jeremy Trent
Anthony Purfitt · Stephen Kutz
Russell Nathan · Gary Miller*

Consultants:

Alan Brenner



Certificate Number FS 25595



REGISTERED TO CARRY ON
AUDIT WORK AND
AUTHORISED TO CARRY
ON INVESTMENT BUSINESS
BY THE INSTITUTE OF
CHARTERED ACCOUNTANTS
IN ENGLAND AND WALES

