

Stephen Hill

PARTNERSHIP DOVER LTD

CHARTERED ACCOUNTANTS

Reg. Office: 1 Poulton Close, (Top Floor), Coombe Valley Road, Dover, Kent CT17 0HL

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Our ref: RAJ/je/C324

2753961

The Directors
Crystalglan Limited
26 Harmer Street
Gravesend
Kent DA12 2AX

Dear Sirs,

Crystalglan Limited (the "Company")

We hereby tender our resignation as auditors of the Company, to take effect from the acceptance by the directors of the Company of this notice.

We acknowledge that we have no claim against the Company for compensation for loss of office or otherwise, with the exception of our audit fees submitted on 14 May 2001 for £9,400 including VAT which at present remains unpaid.

We confirm, in accordance with section 394 of the Companies Act 1985, that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully,

Stephen Hill Partnership Dover Ltd


STEPHEN HILL PARTNERSHIP
DOVER LIMITED



Stephen Hill Partnership Dover Limited



Incorporated in Cardiff No. 3977846

Directors: Richard A. Jones 
SG Hill, FCA JR Smith, FCA LA Clifton, ACCA

VAT No: GB 725 3102 71

Registered to carry out audit work by the Institute of Chartered Accountants in England and Wales.