

CoNo 2788181



H.W.FISHER & COMPANY
Chartered Accountants

ACRE HOUSE
11/15 WILLIAM ROAD
LONDON NW1 3ER
TEL: 020 7388 7000
FAX: 020 7380 4900
EMAIL: cosec@hwfisher.co.uk
http://www.hwfisher.co.uk

COMPANY
SECRETARIAL
DEPARTMENT

21 August 2001

Direct Solutions International Limited
and its Directors
International House
Thamesview Business Centre
Barlow Way
Rainham
Essex
RM13 8BT

Our ref: AKL/DSH/RS/sp/D427

Dear Sirs

We hereby give notice of our resignation as Auditors of your Company, effective forthwith, and in so doing confirm 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 Beer ■ Leslie Kuolzheimer
Anthony Bernstein ■ Julian Challis
Michael Davis ■ Paul Beber
Naresh Samani ■ David Broger
Alan Lester ■ Martin Taylor
David Selwyn ■ Stuart Burns
Sailesh Mehta ■ Nigel Hart
Nauzer Siganporia ■ Jeremy Trent
Anthony Parfitt ■ Stephen Katz
Russell Nathan ■ Gary Miller
Brian Lindsey



Certificate Number FS 29595



Registered to carry on audit work and authorised to carry on investment business by the Institute of Chartered Accountants in England and Wales