

MATTHEW EDWARDS & CO

CHARTERED ACCOUNTANTS

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11th February 2004

The Secretary
5 Bourlet Close
London

2799219

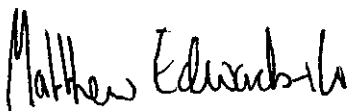
Dear Sirs

Re : ARTEUS (UK) LTD

We hereby give notice and tender our resignation as auditors of the above company.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation that we consider should be brought to the notice of the member and creditors of the above company.

Yours faithfully



Matthew Edwards & Co.

