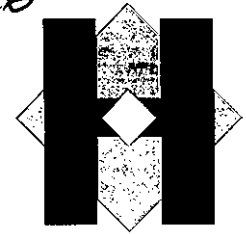


Our Ref: DAP/DCE/B/999/4611  
Your Ref:

2821326



**Hugill**

CHARTERED ACCOUNTANTS

16 April 1998

The Directors,  
Search Matters Limited,  
100 White Lion Street,  
London,  
N1 9PF.

Dear Sirs,

**Search Matters Limited**

Please take notice of our resignation as auditors of the company from the date hereof.

In accordance with Section 394 of the Companies Act 1985, we confirm 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,

Albany House  
73/79 Station Road  
West Drayton  
Middlesex UB7 7LT  
**Tel: 01895 444525**  
Fax: 01895 448593  
E-mail: Mail@hugill.co.uk

David A Preston BSc(Econ) FCA

Terence J Brigden FCA FTII

Terence B L Feller BSc(Econ) FCA

Teifion M Evans BSc(Econ) FCA

Rohit Shastri FCA

Gordon Round FCA

Roger W Williams BSc FCA ATII

Ian A Jefferson ACA



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

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