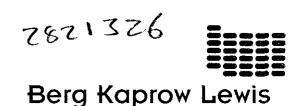
21 November 2006

Our ref: JLH/IS/S491/68803/In



The Directors
Search Matters Ltd
Nepicar House
London Road
Wrotham Heath
Sevenoaks
Kent
TN15 7RS

Dear Sirs

In accordance with Section 392 of the Companies Act 1985 we write to notify you of our resignation as auditors of the company. The resignation is with effect from 9 November 2006.

In accordance with Section 294(1) of the 985 Act, 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

Bey Kymon Cemin CCP

BERG KAPROW LEWIS LLP





Berg Kaprow Lewis LLP, Chartered Accountants & Business Advisers, 35 Ballards Lane, London N3 1XW T 020 8922 9222 F 020 8922 9223 E post@bkl.co.uk DX No 57284 / Finchley2 W www.bkl.co.uk

