

21 November 2006

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

7821326



**Berg Kaprow Lewis**

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

*Berg Kaprow Lewis LLP*

**BERG KAPROW LEWIS LLP**



INVESTOR IN PEOPLE

**UK200Group**

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

Registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales  
Registered in England No OC303950. Registered Office, 35 Ballards Lane, London, N3 1XW. A list of members of the LLP is available at the above address.