

MATTHEW EDWARDS & CO
CHARTERED ACCOUNTANTS

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18th December 2003

The Secretary
5 Bourlet Close
London

Dear Sirs

Re : UNIGLOBAL ASSOCIATES LIMITED

2874708

We hereby give note that we 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 circumstance 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

Matthew Edwards & Co.

