



BEAVIS WALKER
Chartered Accountants

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Partners

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2935197

12 October 2001

Our Ref: PLD/RH/FARLEY

The Directors,
Tourshare Services Limited
3rd Floor, Audrey House
16/20 Ely Place
London
EC1N 6SN

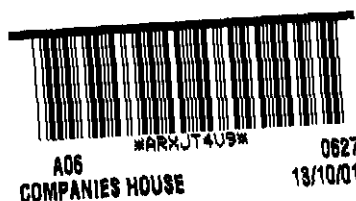
Dear Sirs,

TOURSHARE SERVICES LIMITED

We hereby resign as auditors to the above company and, in accordance with the provisions of 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 attention of the members or creditors of the company.

Yours faithfully,

Beavis Walker



MEMBER OF
INPACT
INTERNATIONAL NETWORK OF
PROFESSIONAL ACCOUNTANTS

Authorised by the Institute
of Chartered Accountants in
England and Wales to carry
on investment business