

**BRIGHT
GRAHAME
MURRAY**

CHARTERED ACCOUNTANTS

124-130 SEYMOUR PLACE
LONDON W1H 1BG
TEL: 217425211 FAX: 217425699
E-MAIL: POST@BGM.CO.UK

The Directors,
CFS Independent Limited,
2 Fisher Street,
LONDON,
WC1R 4QA.

Our Ref: **11/SJH/2150/JW**

Your Ref:

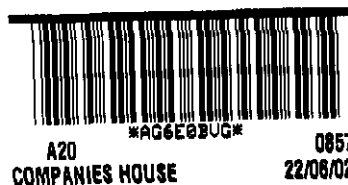
Date: **19 June 2002**

Dear Sirs,

CFS Independent Limited - Company No: 2960433

We are writing to confirm our resignation as the company's auditors effective from today's date.

Yours faithfully,



**BRIGHT
GRAHAME
MURRAY**

CHARTERED ACCOUNTANTS

124-130 SEYMOUR PLACE
LONDON W1H 1BG
TEL: 01742 2521 FAX: 01742 252559
E-MAIL: info@brightgrahame.co.uk

The Directors,
CFS Independent Limited,
2 Fisher Street,
LONDON,
WC1R 4QA.

Our Ref: 11/SJH/2150/JW

Your Ref:

Date: 19 June 2002

Dear Sirs,

CFS Independent Limited – Company No: 2960433
Pursuant of Section 394(1) Companies Act 1985

We confirm that there are no circumstances in connection with our resignation, which should be brought to the attention of the members or creditors of the company.

Yours faithfully,



Brian Jacobs Kevin Levine Henry Bernstein Peter Rooney Robert Fido
Mark Cole Alan Bowman Justin Rice Robert Moore