

Paul Seal FCA CTA (Fellow) TEP

5 Beechbank Drive, Thorpe End, Norwich, Norfolk, NR13 5BW

telephone/fax (01603) 437677

e-mail - pjseal@freenet.co.uk

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The Directors
Felixstowe International E-WHA Limited
Maybush Lane
Felixstowe
Suffolk

14 February 2003

Dear Sirs

Statement to the Directors of Felixstowe International E-WHA Limited on ceasing to hold office as Auditor.

I hereby resign as Auditor to the above company with immediate effect.

In accordance with s394 of the Companies Act 1985 I confirm that there were no circumstances connected with my ceasing to hold office as Auditor which should be brought to the attention of the members or creditors of the Company.

Yours faithfully,


P. J. Seal



Chartered Accountant

Chartered Tax Adviser

Registered by the Institute of Chartered Accountants in England and Wales to carry out company audit work.
VAT registration number 793 3447 00