

The Directors
Thorn Limited
Carmelite
50 Victoria Embankment
London
EC4Y 0DX

9 February 2001

DD/DIL/CJ

Dear Sirs

CO. NO 3182775

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, 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

Ernst & Young
Ernst & Young

