

MAZARS NEVILLE RUSSELL

Chartered Accountants

Our ref

MJG/NMS/mdr4370

Telephone

0171 220 3277

3441116.

4 January 2000

Dear Sirs

The Directors Nomina plc

LONDON EC3N 2AP

42 Crutched Friars

We hereby resign as auditors of Nameco No. (104) Limited

Yours faithfully

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COMPANIES HOUSE

0209 03/02/00



MAZARS NEVILLE RUSSELL Chartered Accountants

STATEMENT TO THE DIRECTORS OF NAMECO NO. (A) LIMITED ON CEASING TO HOLD OFFICE AS AUDITORS

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation that we consider should be brought to the attention of the companies members or creditors.

Mazars Neville Russell

CHARTERED ACCOUNTANTS

And Registered Auditors

24 Bevis Marks

LONDON

EC3A 7NR

4 January 2000