

Our Ref: PB/LJE
31 May 2005

The Directors
Be Your Best Foundation
Wessex House
Upper Market Street
EASTLEIGH
Hampshire
SO50 9FD

HLB AV Audit plc
Charter Court
Third Avenue
Southampton SO15 0AP
Telephone +44 (0)2380 777900
Fax +44 (0)2380 702570
www.avaudit.com

Dear Sirs

We hereby submit our resignation as auditors of the company with effect from 31 May 2005.

In accordance with Section 394(1) of the Companies Act 1985, we confirm that there are no circumstances with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

A handwritten signature in black ink, appearing to read 'HLB AV Audit plc'.

HLB AV AUDIT PLC



Registered to carry on audit work by the Institute of
Chartered Accountants in England & Wales.

Authorised to carry on investment business
by the Financial Services Authority.

HLB AV Audit plc
Registered in England No 4277427
Registered Office: 66 Wigmore Street, London, W1U 2HQ.