

Nº 3636358



Aquis Court
31 Fishpool Street
St Albans
AL3 4RF
United Kingdom

Tel +44 (0) 1727 733000
Fax +44 (0) 1727 733001
DX 6132

The Directors
Tempest Resourcing Limited
61 Southwark Street
London Bridge
London
SE1 0HL

Our ref sp/134

Contact Rachel Houlden
01727 7330036

27 May 2002

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours sincerely

KPMG

Enclosures:



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection