



Horwath Clark Whitehill

Horwath Clark Whitehill
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The Directors
ANS 2000 Limited
No 1 Battersea Square
Battersea
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SW11

10 February 2004

Our Ref: LOA00428

Dear Sirs

We are writing to confirm that, in our opinion, the relevant balance sheet at 31 October 2003 shows that at that date the amount of the net assets of ANS 2000 Ltd (within the meaning given to that expression by section 264(2) of the Companies Act 1985 was not less than the aggregate of its called up share capital and undistributable reserves.

Yours faithfully

Horwath Clark Whitehill

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