



GSC/ED/ldc/030806-0002

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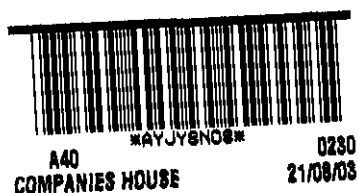
6 August 2003

Dear Sirs

Statement to the directors of Sit-Up Limited (No. 3877786) on ceasing to hold office as auditors pursuant to Section 394 of the Companies Act 1985

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

Yours faithfully

MRI Moores Rowland LLP**Chartered Accountants**

Registered to carry on audit work and regulated for a range of investment business activities by The Institute of Chartered Accountants in England and Wales.

MRI Moores Rowland LLP is a limited liability partnership registered at the above address in England, no. 00304070. A list of members' names is available at that address.

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