

Our Ref:
Your Ref:

35 455/0
NEWMAN PETERS

Chartered Accountants & Business Advisors

19 Fitzroy Square
London
W1T 6EQ

Tel: 020 7388 1208
Fax: 020 7388 1209
E-mail: np@newmanpeters.co.uk
Website: www.newmanpeters.co.uk

The Directors
Hanscomb Europe Limited
Woodcote Grove
Ashley Road
Epsom
Surrey
KT18 5BW

23 May 2006

Dear Sirs

In accordance with Section 392 of the Companies Act 1985, we hereby give formal notice of our resignation as Auditors of the Company.

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



Newman Peters



Richard Peters Richard Newman Anna Bulmer
Consultants: Eric Newman Alan Goreham Jonathan Kendal Chandra Modasia
Newman Peters is registered to carry on audit work and regulated for a range of investment
business activities by the Institute of Chartered Accountants in England & Wales.