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Grant Thornton &

Chartered Accountants
UK Member of
Grant Thornton International

Our Ref JH/SM/H18130-22134/AUDIT

The Company Secretary Glow Designs Limited 18 Mansell Street LONDON E1 8AA

6 February 2002

Dear Sir

GLOW DESIGNS LIMITED

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors with immediate effect.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully

Grant Thornton Registered Auditors

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