

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

