



CREATIVITY



ENTHUSIASM



ENERGY



VISION

H.W.FISHER & COMPANY
CHARTERED ACCOUNTANTS

2 February 2004

The Directors
Fresh Minds Limited
125 High Holborn
LONDON
WC1V 6QA

ACRE HOUSE
11/15 WILLIAM ROAD
LONDON NW1 3ER
TEL: 020 7388 7000
FAX: 020 7380 4900
EMAIL: info@hwfisher.co.uk
www.hwfisher.co.uk

Our reference DWB/PJT/dg484/F940
Company number: 04070264

Dear Sirs

FRESHMINDS LIMITED

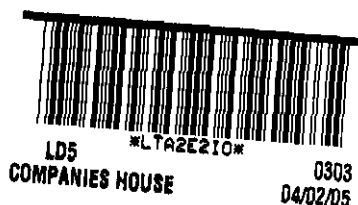
We hereby give notice of our resignation as Auditors of your company, which shall be effective forthwith.

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

Yours faithfully

H.W. Fisher & Company

H W FISHER & COMPANY



Paul Beer • Leslie Kuelsheimer • Anthony Bernstein • Julian Challis • Michael Davis • Paul Beber • Naresh Samani • David Breger • Alan Lester • Martin Taylor • David Selwyn • Stuart Burns • Sailesh Mehta • Nigel Hart • Nauzer Siganporia • Jeremy Trent • Anthony Parfitt • Stephen Katz • Russell Nathan • Gary Miller • Navin Thaker • Tony Konrad • Brian Lindsey • Andrew Rich Consultant: Brian Levy

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

"When the creative urge seizes one, one becomes creative in all directions at once."

Henry Miller