

QED partnership  
chartered accountants

**To be Opened By Addressees Only**

The Board of Directors  
Opus Arte UK Limited  
Silveroaks Farm  
Waldron  
Heathfield  
East Sussex TN20 6AA

Our ref: 420010T/AR

30 July 2003

4112266

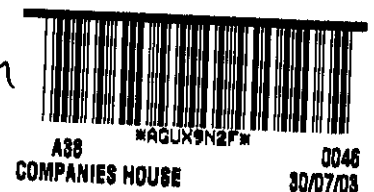
Dear Sirs

We hereby resign as auditors of the above company and, in accordance with Section 394(1) Companies Act 1985, we can confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



**QED partnership**



Quality Enterprise Development

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F Sheaky ACA ATII MAE  
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A D Pink FCA ATII  
QED Partnership Limited

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

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