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The Directors  
Quail (Chesterfield) Limited  
2<sup>nd</sup> Floor  
5 Wigmore Street  
London  
W1U 1PB

2 December 2003

Dear Sirs

**Quail (Chesterfield) Limited (the "Company")**

We hereby tender our resignation as auditors of the Company, to take effect from the acceptance by the directors of the Company of this notice.

We acknowledge that we have no claim against the Company for compensation for loss of office, professional fees or otherwise.

We confirm, in accordance with section 394 of the Companies Act 1985, that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.

Yours faithfully



**Horwath Clark Whitehill**

