

7 August 2002
JG/TWA/BEG001

LubbockFine
Chartered Accountants

The Directors
Beggars Group Ltd
17/19 Alma Road
London
SW18 1AA

1414045

Dear Sirs

BEGGARS GROUP LIMITED

We hereby resign as auditors to your company with immediate effect.

We are pleased to confirm 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

Lubbock Fine

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Partners:

David Levy, Anthony Sapor, Alan Cushnir,
Geoffrey Goodyear, Jeff Gitter,
Parkaj Shah, Laurence Newman,
Naresh Shah, Rohit Majithia, Russell Rich,
Graham Lewis, Mark Turner.

Consultants:

Stanley Proshker, Raymond Bell.

Registered to carry on audit work and regulated for a
range of investment business activities by the Institute
of Chartered Accountants in England & Wales.



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