

To the directors of Foster & Partners  
Limited

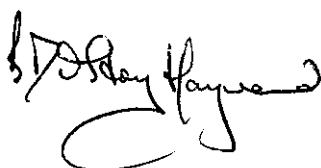
Company Number 1644989

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27 July 2000

Statement under Section 394 Companies Act 1985

There are no circumstances connected with our ceasing to hold office as auditors of Sir Norman Foster & Partners Limited which we consider should be brought to the attention of members and/or creditors of the company.



BDO Stoy Hayward

