

3800313

watson  associates

REGISTERED AUDITORS • ACCOUNTANTS • BUSINESS ADVISERS

01 March 2004

Our ref : SJM/DC/SA112

Your ref:

The Company Secretary
Active English Limited
12 Eversfield Road
Eastbourne
East Sussex
BN21 2AS

Dear Sir/Madam

Please accept this letter as formal notice of our resignation as auditors of Active English Limited with effect from today's date.

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



Watson Associates

N:\SJM\SA112 - Active English Limited\Correspondence\Letter of resignation (March03).doc 01/03/2004 04:36:14

Partners:
Martin G. Wickens FCA.
Stephen J. Moore FCCA.
Ian D. Hamblyn ACA.

Richard C. Harris BA., ACA.
Geoffrey D. Slater ACA., ATII.
John C. Males BA.(Hons), ACA.

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