

BARRY ROBACK & CO.

Chartered Accountants

Our Ref: HPDC/10842
Company Reg. Number: 3722248

28th February 2002

Mrs Helen Donoghue
HPD CONSULTING LTD
9 Ifield Mill Close
Stone Cross
Eastbourne
BN24 5PF

Dear Helen,

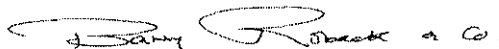
Audit appointment for : HPD CONSULTING LTD

In accordance with section 392 Companies Act 1985, we write to notify you of our resignation as the Company's auditor with effect from 28th February 2002

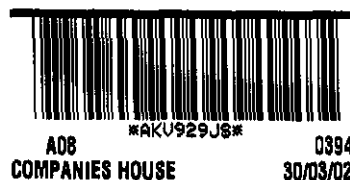
In accordance with section 394 Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as the Company's auditor which we consider should be brought to the attention of the Company's members or creditors.

The company is required by section 392 Companies Act 1985 to send a copy of this letter to the Registrar of Companies within 14 days, however under the circumstances, we shall arrange for this to be done on your behalf.

Yours faithfully



Barry Roback & Co



B.P. ROBACK F.C.A.

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Registered to carry on audit work by the Institute of Chartered Accountants in England and Wales

