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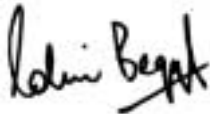
22 April 2002

Dear Mr Young

I refer to your e-mail dated 15 April 2002.

I do not wish to become embroiled in a hypothetical debate with you about the application of the code of Professional Conduct of the South African Institute of Chartered Accountants and consequently, I do not propose to respond to your questionnaire.

Yours faithfully



Colin Beggs