

Flavio Primiceri,  
Studio Legale Primiceri,  
Via 95  
Reggimento Fanteria, 19,  
73100  
LECCE  
ITALY

22 October, 2004

Dear Flavio,

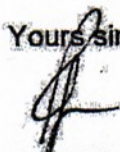
We would like to take this opportunity to thank you for successfully handling this legal action on behalf of our client and for bringing the matter to a satisfactory conclusion. Perplas are delighted to have received total payments of 12,564.89 euros from you in settlement of what at one time seemed as if it might be a £6,585.96 bad-debt.

We also appreciate the regular feed-back and progress updates that you have given us since the account was first passed to you on 11.02.02.

Thank you,

Kind regards

Yours sincerely,



R.JANE KNEEN

**Marshall Hamilton Ltd**

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