



KPMG Audit Plc

PO Box 695
8 Salisbury Square
London EC4Y 8BB
United Kingdom

Tel +44 (0) 20 7311 1000
Fax +44 (0) 171 3118374
Telex 8811541 KPMGLO G
DX 38050 Blackfriars

The Directors
Hemscott.Net Group plc
2nd Floor
Finsbury Tower
103-105 Bunhill Row
London
EC1 8TY

15 January 2001

Dear Sirs

Notice of resignation -- hemscott.Net Group plc (no. 27883)

We write to inform you that we hereby resign from our office as auditors of the above company, with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG Audit Plc

KPMG Audit Plc



KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG
International, a Swiss association

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants in

England and Wales.
Registered in England
No 3110745

Registered office
8 Salisbury Square
London EC4Y 8BB



KPMG Audit Plc

PO Box 695
8 Salisbury Square
London EC4Y 8BB
United Kingdom

Tel +44 (0) 20 7311 1000
Fax +44 (0) 171 3118374
Telex 8811541 KPMGLO G
DX 38050 Blackfriars

The Directors
Hemscott.Net Group plc
2nd Floor
Finsbury Tower
103-105 Bunhill Row
London
EC1 8TY

15 January 2001

Dear Sirs

Statement to the directors of hemscott.Net Group plc (no. 27883) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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

Yours faithfully

KPMG Audit Plc



KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG
International, a Swiss association

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants in

England and Wales.
Registered in England
No 3110745

Registered office
8 Salisbury Square
London EC4Y 8BB