

Hacker Young Chartered Accountants

A member of Urbach Hacker Young International



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8 February 1990

Our reference CWB/SRA

Your reference

LS3331

The Directors
C C N Systems Limited
Talbot House
Talbot Street
NOTTINGHAM
NG1 5HF

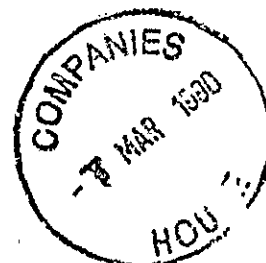
Dear Sirs,

Please accept our resignation as auditors to the company and its subsidiaries.

In accordance with Clause 390(2) of the Companies Act 1985 we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully,

Hacker Young



An independent partnership within the Hacker Young Group.

Other partnerships situated in Birmingham, Brighton, Bristol, Glasgow, Leicester, Loughborough and Manchester.

Authorised by the Institute of Chartered Accountants in England & Wales to carry on Investment Business

F Stansil EC Greenbury CW Baker BB Bhattacharyya VA Bidwell IR Cohen MJ Fiszson Helen Gaworska VE Guiry
AD Harvard S Hobson PM Hollins JL Nadas P Oliver BM Orkin RE Patterson RB Simmons HP Spencer DJ Siebbings E Stothard PR Tegg