

The Directors
Access Plus Marketing Services Limited
Access House
The Promenade
Clifton
Bristol
BS8 3AQ

17 December 2003

STY/ed/1379

Dear Sirs

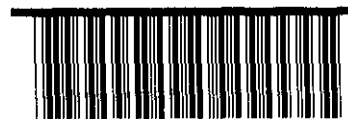
In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully



Ernst & Young LLP



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