



Accountants and business advisors

Pannell House Park Street Guildford Surrey GU1 4HN Telephone 01483 564646 Facsimile 01483 578880
Web site <http://www.pkf.co.uk>

The Directors
Zeh Software Limited
Dorking Business Park
Station Road
Dorking
Surrey
RH4 1HJ

Our ref: RRW/KJH/jys/1009900

14 April 2005

Dear Sirs

We hereby tender our resignation as auditors of the company to take effect forthwith.

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

PKF

