

Blue Chip Customer Engineering Limited
Engineering House
Bedford Business Centre
Mile Road
Bedford
MK42 9TW

2146732

21 December, 1999

Dear Sir

RESIGNATION AS AUDITORS

We hereby resign as Auditors of Blue Chip Customer Engineering Limited with immediate effect.

In accordance with Section 394 of the Companies Act 1985 we confirm that there are no circumstances in connection with our resignation which we consider should be brought to the attention of the members or creditors of the Company.

A copy of this letter has been forwarded to the Registrar of Companies in order to comply with Section 392(3) of the Companies Act 1985.

Yours faithfully

