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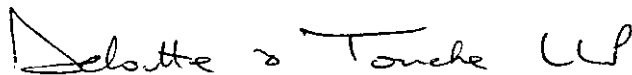
29 November 2004

Dear Sirs

This letter is formal notice of our resignation as auditors of Diagonal PLC with effect from the date you receive this letter.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the above company.

Yours faithfully



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