CHARTERED ACCOUNTANTS

The Directors McIntosh 88 Limited 30 Queen Charlotte Street Bristol BS99 7QQ

19 September 2001

Our Ref: AJ / esam 001

Your Ref:

Dear Sirs

McIntosh 88 Limited

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985 this letter gives you formal notice of our resignation as auditors to the company with immediate effect.

Statutory notice under Section 394

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected to our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

Springfords

COMPANIES HOUSE

10/10/01

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MANAGENENT NET CREATERS & COOTINING "TAX" CONSULTANCY, AUDITING & BUSINESS ASSURANCE COMPONED IT SOLUTIONS CORPORATE ADVICE

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