



Horwath Clark Whitehill

Our Ref: ARL/RDI00019/EH

27 July 2004

The Directors
IMS Communications Ltd
Flagstaff House
14 High Street
Twyford
Reading
Berkshire
RG10 9AE

2673686

Horwath Clark Whitehill
Chartered Accountants
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Dear Sirs

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

We confirm that we have no claims outstanding against the Company for compensation, for loss of office, or breach of contract.

In accordance with Section 394 of the Companies Act 1985, we confirm that 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

Horwath Clark Whitehill

HORWATH CLARK WHITEHILL

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