

LAUREL & CO.

ERIC CRABTREE F C A.

*Chartered Accountants*THE OLD CONVENT, BEECHES GREEN,
STROUD, GLOUCESTERSHIRE GL5 4AD

Telephone: Stroud (0453) 763138

7th June 1996

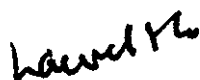
The Secretary,
Progressive Systems (U.K.) Ltd.,
The Old Convent,
Beeches Green,
Stroud GL5 4AD

Dear Sir/Madam,

We hereby give you formal notice of our resignation from the office of Auditor to your Company.

In accordance with section 390 of the Companies Act 1985 we report that there are no circumstances connected with this resignation which should be brought to the notice of the members or the creditors of the Company.

Yours faithfully,



Laurel & Co.

N.B. A copy of this notice should be sent to the Registrar of Companies within 14 days.

