

SIMPSON & CO.

CERTIFIED ACCOUNTANTS & REGISTERED AUDITOR

33 Old Woking Road, West Byfleet, Surrey KT14 6LG

Tel: 01932 352531/2 Fax: 01932 355981

Our Ref: EWG/AR/RESIG

26 July 1995

The Directors
Regus (Trafalgar) Limited
1 Northumberland Avenue
Trafalgar Square
London
WC2N 5BW

2755077

Dear Sirs

We hereby tender our resignation as Auditors to the Company and confirm that there are no matters in connection with our resignation which are required to be brought to the attention of the Members or Creditors of the Company.

Yours faithfully
SIMPSON & COMPANY



EW Green

