



BDO Stoy Hayward
Chartered Accountants



8 Baker Street London W1U 3LL
Telephone: +44 (0)20 7486 5888
Facsimile: +44 (0)20 7487 3686
DX 9025 West End W1
Web site: www.bdo.co.uk

Private and Confidential

The Directors
Speedmail International Limited
Unit B4
Galleywall Trading Estate
Galleywall Road
London
SE16 3PB

22 December 2003

Our ref: 11674/MW/S3076

Dear Sirs

Notice of resignation as auditors of Speedmail International Limited (Company Number 2826426)

In accordance with Section 392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of Speedmail International Limited with effect from 31 December 2003.

In accordance with Section 394 of the Companies Act 1985, we are pleased to confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

BDO Stoy Hayward

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