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MATTHEW EDWARDS & CO
CHARTERED ACCOUNTANTS

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18 May 1998

The Secretary
Compuflex Consultants Ltd
Sceptre House
169/173 Regent Street
London W1R 7FB

Dear Sirs

Re : Compuflex Consultants Ltd

We hereby give note that we tender our resignation as auditors of the above company.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstance connected with our resignation that we consider should be brought to the notice of the member and creditors of the above company.

Yours faithfully

Matthew Edwards & Co

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