

ACCOUNTANCY & BUSINESS DEVELOPMENT SERVICES

16 October, 2000

Our Ref: P226A/JCT

The Board of Directors
Primary Direct Limited
1st Floor
Lynnfield House
Church Street
Altrincham
Cheshire WA14 4DZ

Dear Sirs

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

In accordance with Section 394 (1) of that Act, we 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.

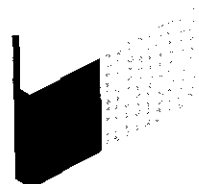
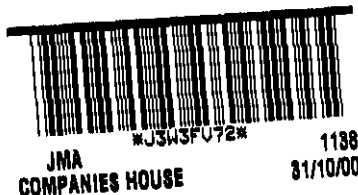
A copy of this Notice will be filed at Companies House.

Yours faithfully

Downham Train Epstein

DOWNHAM TRAIN EPSTEIN

NJC/4567



DTE

CHARTERED ACCOUNTANTS

MANCHESTER - LONDON

DTE HOUSE
GREATER MANCHESTER
BL9 8AT

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REGISTERED TO CARRY ON AUDIT WORK
AND AUTHORISED TO CARRY ON
INVESTMENT BUSINESS BY THE
INSTITUTE OF CHARTERED
ACCOUNTANTS IN ENGLAND AND WALES

Partners
KEITH TRAIN FCA
GERALD EPSTEIN FCA
MERVYN MACDONALD FCA ATII
DOUG ROBERTS BA FCA
TONY TAYLOR FCA
JOHN TURNER
DAVID TEALE BA
NICK FAIL BA (OXON) FCA
LESLEY HARENAPE BA FCA
JOHN TITLEY BSc ACA MIPA
LOUISE ELLISON MA (CANTAB) ACA
MIKE JACQUES
ANDREW POXON BSc ACA
KEITH TURPIN BSc MSc FCCA

Director of Taxation
ANTHONY GALE FIPFIM

VAT Consultant
JOHN CRAWFORD AIT

Director of Business Development
ANDREW THOMSON DipM MCIM MIMgt

Associates
LYDIA CHALLEN BSc ACA
JACKIE CLIFFORD MA (CANTAB) FCA



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Direct fax number: 0161 767 1270 or alternatively

E-mail us direct on jturner@dtegroup.com