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**PRIVATE AND CONFIDENTIAL**

The Directors  
The Next Level Systems Limited  
Mallan House  
Bridge End  
Hexham  
Northumberland  
NE46 4DQ

Email iain.corner@blueprintaudit.com  
Tel +44 (0) 191 511 5126  
Our ref ic/bs/3000959  
Your ref  
Date 8 April 2004

Dear Sirs

**THE NEXT LEVEL SYSTEMS LIMITED – RESIGNATION AS AUDITORS**

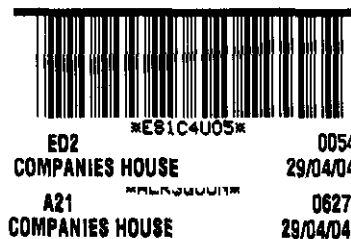
We hereby resign as auditors of the Company with immediate effect. We confirm that we have no outstanding claims of any kind against the Company. In connection with our resignation as auditors, and in accordance with Section 394 of the Companies Act 1985, we confirm there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.

Please arrange for particulars of our resignation to be filed with the Registrar of Companies.

Yours faithfully

*Blueprint Audit Limited*

Blueprint Audit Limited



Independent member of Morrison International

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Blueprint Audit Limited. Registered Office Clifton House, Bunnian Place, Basingstoke, Hampshire, RG21 7JE No: 4045321 England  
Registered to carry on audit work by the Institute of Chartered Accountants in England and Wales  
A list of directors is maintained for inspection at the Registered Office