

To: The Directors
Primagraphics (Holdings) Limited
(Company number: 3774448)
New Cambridge House
Litlington
Nr Royston
Hertfordshire
SG8 0SS

28 May 2004

Dear Sirs

Primagraphics (Holdings) Limited ("the Company")

Please accept this letter as our formal resignation as auditors to the Company as required by section 392 of the Companies Act 1985 ("the Act").

In accordance with section 394 of the Act, we confirm that there are no circumstances or matters connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP

