

The Company Secretary
Easier plc
1 Garrick House
Carrington Street
London
W1J 7AF

38/8/04

Dear Sir

6 October 2004

This letter is formal notice of our resignation as auditors of Easier plc with effect from today's date.

Our notice of resignation and the following statement of circumstances connected with our resignation, which we consider should be brought to the attention of members and creditors of the company, must be sent by the company to the Registrar of Companies and to every person entitled under Section 238 of the Companies Act 1985 to be sent copies of the accounts. This is a requirement of Sections 392(3) and 394(3) of that Act.

During the course of our audit we have requested information regarding the company's investments. This information has not been forthcoming. In view of the significance of these investments we consider that this limitation is likely to result in the need to issue a disclaimer of opinion on the financial statements. In line with SAS 601 *Imposed limitation of audit scope* we have therefore concluded that the most appropriate course of action would be for us to resign from the audit engagement.

Yours faithfully

Deloitte & Touche LLP

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