

The Quadrangle 180 Wardour Street London W1F 8LB

Telephone: 020 7734 2244 Facsimile: 020 7287 5315

E-mail: partners@brebner.co.uk www.brebner.co.uk

384 518 5

Easier Plc
1 Garrick House
Carrington Street
London
W1J 7AF

Brebner Allen Trapp

Chartered
Accountants

Date: 11th July 2005
Our Ref: JBC/bm/36361 – 243818

Dear Sirs

In accordance with the Companies Act 1985, sections 392 to 394, we hereby formally inform you of our resignation as auditors with immediate effect.

This notice and the following statement of circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members and the creditors of the company should be sent by you to the Registrar of Companies and every person who is entitled, under the Companies Act 1985, Section 238, to be sent copies of the accounts.

During the course of our audit we have requested information from you which, in our judgement, is necessary for us to obtain sufficient audit evidence regarding the company's assets. We consider that the absence of such evidence in this significant area is a limitation in scope likely to result in the need to issue a disclaimer of opinion on the financial statements. After careful consideration of all the circumstances we have concluded that it is appropriate for us to resign our engagement.

Yours faithfully

Brebner Allen & Trapp

Brebner Allen & Trapp
Registered Auditors



S J Cryer J Craig J L Goumal J Thompson R S Ward FCCA M R J Burton J B Chamberlain M N Widdowson *Non Chartered Accountant*: D Taylor
T E J Smith P J Heath M Taylor M J Harris A P Sonah FCCA R S Gregory *Partnership Secretary*: Mrs J Davies FCA

Also at Tunbridge Wells Mrs S. L. Cundle ACCA. Member of Intercontinental Grouping of Accountants and Lawyers
Registered to carry on audit work by the Institute of Chartered Accountants in England and Wales. Authorised and regulated by The Financial Services Authority.
M N Widdowson is licensed to act as an Insolvency Practitioner by the Institute of Chartered Accountants in England and Wales.