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125 YEARS IN PARTNERSHIP

PRIVATE AND CONFIDENTIAL

The Directors
Matrix Communications Group Plc
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West Sussex, RH19 3NR

MacIntyre Hudson

THE FUTURE IS WHAT YOU MAKE IT[®]

21 September 2005

Our Ref: 63145

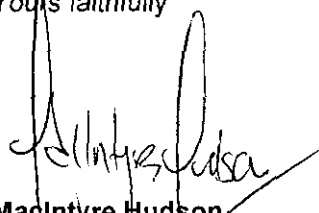
Dear Sirs

We hereby tender our resignation as Auditors of **Matrix Communications Group plc** (Company No: 03897926) and confirm that we have no claim against the Company for loss of office or otherwise except for fees outstanding or to be invoiced.

In connection with our resignation as Auditors and in accordance with Section 394 of the Companies Act 1985, we confirm that no circumstances have been brought to our attention which we consider should be brought to the notice either of the members or of the creditors of the Company.

We enclose a signed copy of this letter for filing with the Registrar of Companies.

Yours faithfully



MacIntyre Hudson
northamptoninfo@macintyreHUDSON.co.uk

