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**Hacker  
Young**  
Chartered Accountants

PMH/CNJ/4461

The Directors  
MORI Group Limited  
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10 MARCH 2004

Dear Sirs

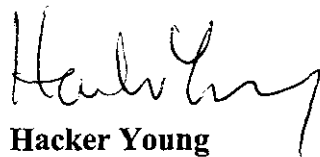
**MORI Group Limited (the "Company")**

In accordance with Section 392, Companies Act 1985 we are writing to give you formal notice of our resignation as auditors of your company with immediate effect.

We confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the Company's members or creditors.

Within 14 days of receipt, a copy of this statement should be sent to the Registrar of Companies and enclose an additional copy for that purpose.

Yours faithfully

  
**Hacker Young**

