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**PRIVATE & CONFIDENTIAL**

The Directors  
Rhetorical Systems Limited  
Crichton's Close  
Canongate  
Edinburgh  
EH8 8DT

SC 205935

Our ref: RHET/JM/LK/19020

15 January 2003

Dear Sirs

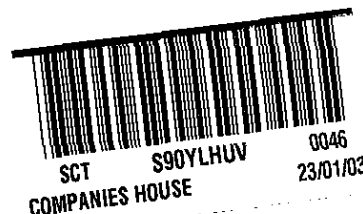
**RHETORICAL SYSTEMS LIMITED**

As part of a reorganisation of our business, we hereby give notice of our resignation as auditors of the above company with effect from 31 December 2002.

As required by S394 of the Companies Act 1985 there are no circumstances connected with our resignation which should be brought to the notice of the members or creditors of the company. We will therefore recommend acceptance of the audit appointment by LWC Audit Limited with effect from 1 January 2003.

Yours faithfully

**Lyon Windram Crolla**



**Partners:**

Kevin D Windram. Julie Crolla. Aidan McLaughlin.

Regulated for a range of Investment Business Activities by the  
Association of Chartered Certified Accountants