



LWC Audit Limited
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PRIVATE & CONFIDENTIAL

The Directors
Rhetorical Group Plc
Crichton's Close
112 Canongate
Edinburgh
EH8 8DT

Our ref : RHET/JM/SD/29881

9 December 2004

Dear Sirs

RHETORICAL GROUP PLC
RHETORICAL SYSTEMS LIMITED SC205735 ✓
RHETORICAL TRUSTEES LIMITED

We hereby give notice of our resignation as auditors of the above companies with effect from 9 December 2004.

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.

Yours faithfully

John McLeod
Director
For and on behalf of LWC Audit Limited



Directors:
John McLeod. Aidan McLaughlin.

Registered office: 18 Greenside Lane, Edinburgh EH1 3AH
Company Number: SC234008