

**MacIntyre Hudson**

Moorgate House  
201 Silbury Boulevard  
Central Milton Keynes MK9 1LZ  
Telephone (01908) 662255  
Fax (01908) 678247  
DX 31421 Milton Keynes  
E-mail: machud@dial.pipex.com



**MACINTYRE HUDSON**  
CHARTERED ACCOUNTANTS

2967287

The Directors  
CIMple Solutions Limited  
C/O 34 Rose Cottage Flats  
Upper Eastern Green Lane  
Eastern Green  
COVENTRY  
CV5 7DL

5 March 1998

Our Ref: RBP/CDH/jce

Dear Sirs

In accordance with Section 392 of the Companies Act 1985, this will give formal notice of our resignation as Auditors to the Company with immediate effect. Further, in accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the Company's Members or Creditors.

Yours faithfully

**MacIntyre Hudson**

