

HUGHES, PARRY & CO.

— ACCOUNTANTS —

GLYN PARRY, F.S.C.A. J. GLYN PRITCHARD, B.Sc., F.C.A. JANEY HART, F.C.C.A.

121 HIGH STREET
BANGOR
GWYNEDD LL57 1NT
TELEPHONE: (01248) 362198
FACSIMILE: (01248) 371432
e-mail: janey@hughesparry.co.uk
[Http://www.janey-hughesparry.co.uk](http://www.janey-hughesparry.co.uk)

JH/0558
OUR REF: Company No. 3141826 and 3140458
YOUR REF:

21 September 2004

The Directors
Gaia Technologies Plc and
and its subsidiary Gaia Solutions Limited
17/19 High Street
Bangor
Gwynedd
LL57 1NP

Dear Sirs,

In accordance with s.392 of the Companies Act 1985, we hereby give notice of our resignation as auditors of the companies.

We confirm there are no circumstances surrounding our resignation which require reporting to yourselves.

Yours faithfully,
HUGHES PARRY & CO

0558/040921

cc: Mrs K Patouchea
Gaia Technologies Plc
17/19 High Street
Bangor
Gwynedd
LL57 1NP

