

# Gorman Seaton & Co

Chartered Certified Accountants  
& Business Advisers

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Consultant: P. Seaton

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Our Ref: BG/MP

Your Ref:

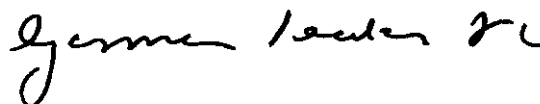
28 April 2006

The Company Secretary,  
Munro & Forster Communications Ltd.,  
89 Albert Embankment,  
London.  
SE1 7TP.

Dear Madam,

We are writing to advise you of our resignation as auditors of Munro & Forster Communications Ltd., with immediate effect. There are no circumstances connected with our resignation, which should be brought to the attention of the members or creditors of the company.

Yours faithfully,



GORMAN SEATON & CO.

