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The Directors
Monsoon Holdings Ltd
George House
Perivale Industrial Park
Honerden Lane South
Perivale
Middlesex, UB6 7RL

1200163.

Our ref: KHB/130199rc

13th January 1999

Dear Sirs,

We hereby give notice of our resignation as auditors of Monsoon Holdings Ltd. This notice shall operate to end our term of office with immediate effect.

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

We would remind the Board that Section 394 Companies Act 1985 requires that you send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully MacIntyre & Co.

MacIntyre & Co.

