

The Directors
Simmons Magee plc
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13 April 2000

Our ref: IMS/000412d

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Simmons Magee plc, registered number 1491475 with effect from 13 April 2000.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Simmons Magee plc.

Yours faithfully,

