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PricewaterhouseCoopers

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PRICEWATERHOUSE COPERS @

The Directors
Simmons Magee plc
1 Suffolk Drive
Chelmsford
Essex

13 April 2000

CM2 6UN

Our ref: IMS/000412d

Dear Sirs,

Notice of resignation as auditors

Inchiet houselos

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,

#AGGZPPTM# D613
AD5 20/04/00
COMPANIES HOUSE 20/04/00

PricewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of Price Waterhouse of Southwark Towers, 32 London Bridge Street, London SE1 9SY. Lists of the partnership at large street, and of Coopers & Lybrand.