

Lionel Mosling & Company

Chartered Certified Accountants &
Registered Auditors

103 Forest Way
Highcliffe
CHRISTCHURCH
Dorset BH23 4PU

Telephone 01425 277700

Facsimile 01425 272313

Email: lionel.mosling@btinternet.com

Lionel Mosling FCCA

Private & Confidential

The Directors
Willow Starcom Limited
Unit F21, Coppull Enterprise Centre
Mill Lane, Coppull
CHORLEY
Lancashire

PR7 5BW

22 9 5 7 5

23 June 2005

Dear Sirs

Resignation As Auditors

We hereby resign as auditors to the company.

We confirm that, in our opinion, there are no matters which we consider should be brought to the attention of the members or creditors of the company in connection with our resignation as auditors.

Yours faithfully

