

To the directors of Miracle Hindsight Limited

Company number:
3563989

29 September 2004

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to Miracle Hindsight Limited as of 29 September 2004.

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Miracle Hindsight Limited which we consider should be brought to the attention of members and/or creditors of the company.



BDO Stoy Hayward LLP

