

1033144

The Directors
Micom Limited
7 Industrial Estate
The Street
Heybridge
Maldon
Essex
CM9 4XB

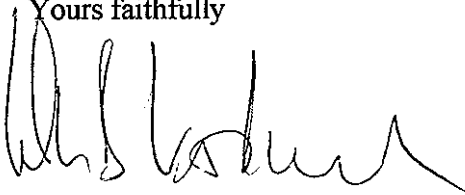
14 May 1999

Dear Sirs

Resignation of Auditors – Section 392 Companies act 1985

We hereby give notice that we have resigned as auditors to the company, and that there are no circumstances connected with our resignation which should be brought to the notice of the members or creditors of the company.

Yours faithfully



HLB Kidsons

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A list of offices and Partners' names is available from the above address.
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