

When calling please ask for Miss K Timson-Webb

Our ref AKC/KTW/SP/25750

6 December 1999

The Directors
Panther Design Services Limited
Barleyfield
Hinckley Fields
Hinckley
Leics
LE10 1YE

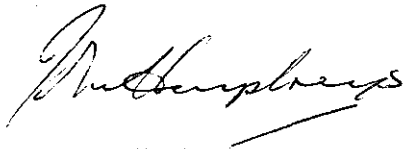
Dear Sirs

NOTICE OF RESIGNATION

We hereby formally tender our notice of resignation as auditors of Panther Design Services Limited with immediate effect.

In our opinion there are no circumstances connected with our resignation which we feel should be brought to the notice of the members or creditors of the company.

Yours faithfully



for Burgis & Bullock



BURGIS & BULLOCK

Chartered Accountants

Gethin House, 36 Bond Street, Nuneaton, CV11 4DA

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Facsimile: (024) 7664 1196

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