

RBS/M3866

7 March 2001

 **Hacker
Young**
Chartered Accountants

168 Church Road
Hove
East Sussex BN3 2DL
Telephone 01273 726 445
Facsimile 01273 731 821
Email brighton@hackeryoung.co.uk
Internet www.hackeryoung.co.uk

Company Secretary
Monticello plc
Monticello House
45 Russell Square
London
WC1 4JP

3655247

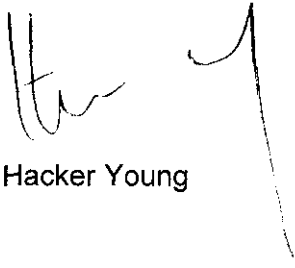
Dear Sir

Notice of resignation

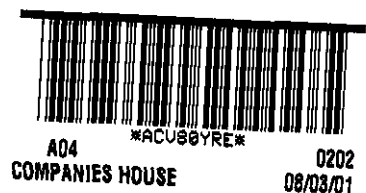
We hereby give notice of our resignation as auditors of your company.

There are no circumstances connected with the resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully



Hacker Young



J V Guest FCA G J Epstein FCA TEP R B Simmons BA FCA
D A Guest FCA S D Thantrey FCA G Davies FCA ATI

Consultants
M Sugarman FCA J M Cary FFA TEP



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