

Grant Thornton 

Chartered Accountants
UK Member of
Grant Thornton International

Our Ref T9199/94/B23/919

The Company Secretary
SMS Datacare Limited
Daventry Road
BANBURY
Oxon
OX16 3JT

18 March 2004

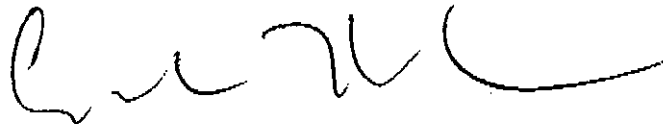
Dear Sir

In accordance with the Companies Act 1985, sections 392 and 394, we write to inform you of our resignation as auditors of SMS Datacare Limited with immediate effect.

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

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully



Grant Thornton
Registered Auditors

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