PRICEVATERHOUSE COPERS @

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The Directors

Elan Group Limited	3639589
Elan Computing Limited	2114287
Elan Computing (Northern) Limited	1548521
Elan Computing (Scotland) Limited	2437419
Elan Computing (Midlands) Limited	2952006
The House of Catalyst Limited	2336515

Llan House

:-11 Fetter Lane

London

1.C4 1QX

: December 2000

Dear Sirs,

Notice of resignation as auditors

11 accordance with Section 392 of the Companies Act 1985, we give notice that we are 13 signing as auditors of the above named companies with effect from this date.

! tatutory notice under Section 394

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the above named companies.

"ours faithfully,

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P rewaterhouseCoopers is the successor partnership to the UK firms of Price Waterhouse and Coopers & Lybrand. The principal place of business of Price Waterhouse is Southwark Towers, 32 L orden Bridge Street, London SE1 9SY. Lists of the partnersh names are available for inspection at those places.

A partners in the astrociste partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, PricewaterbouseCoopers.

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