

Chartered Accountants
UK Member of
Grant Thornton International

Grant Thornton 

Our Ref MCW/A05610
Your Ref APGL/DM

The Company Secretary
Devonshire Hall
Devonshire Avenue
Street Lane
Leeds
LS8 1AW

12 September 2002

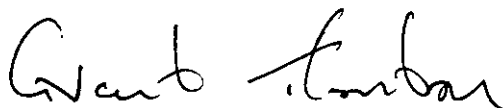
Dear Sir

2692843

We refer to our resignation as auditors of ~~Halcourt Properties Limited~~ and Gradehelp Limited with effect from 29 August 2002.

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.

Yours faithfully



Grant Thornton
Registered Auditors

St Johns Centre
110 Albion Street
Leeds LS2 8LA
T +44 (0)113 245 5514
F +44 (0)113 246 5055
DX 12085 Leeds 1
www.grant-thornton.co.uk

Authorised by The Financial Services
Authority. A list of partners may be
inspected at the above address and
at Grant Thornton House
Euston Square London NW1 2EP.

