

Pannell House 6 Queen Street Leeds LS1 2TW Telephone 0113 228 0000 Facsimile 0113 228 4242 Web site http://www.pkf.co.uk

The Directors Advanced Computer Group Limited 15 St Helen's Place LONDON EC3A 6DQ

Our ref:

RNP/7800/LMC/sn378

24 January 2001

Dear Sirs

Advanced Computer Group Limited

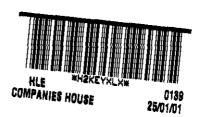
2824670

We hereby tender our resignation as auditors of the company to take effect forthwith.

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

Yours faithfully

PKF







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Registrar of Companies Companies House 25 Queen Street LEEDS LS1 2TW

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24 January 2001

Dear Sir

Advanced Computer Group Limited - 02824670 IT Integrity Limited - 3372952 Advanced Computer Education Limited - 03048300 Advanced Computer Management Limited - 03042060

We enclose the following items on behalf of the above companies:-

(a) A copy of a letter concerning our resignation as auditors.

We also enclose acknowledgement cards, and would be grateful if you would return these to confirm receipt of these documents.

Yours faithfully

PKF

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