

ANDERSEN

23 July 2002

The Company Secretary
Bray Leino Limited
Filleigh
Devon
EX32 0RX

Arthur Andersen

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Reading RG1 3BD

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Our ref: HH/YCF

For the attention of Terry Coates

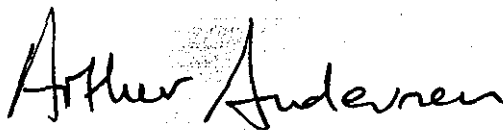
Dear Sirs

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

Company	Registered Number
Bray Leino Group Limited	3636970
Bray Leino Limited	1352705
Blue Sky (UK) Limited	1959008
Bray Leino Training for Change Limited	02904433
Entri Research Limited	2099933
Student Magazine Limited	03625556

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the members or the creditors of the Company.

Yours faithfully



Arthur Andersen

