



ANDERSEN

24 July 2002

The Company Secretary
Penna Consulting plc
15 Welbeck Street
London
W1G 9XT

Arthur Andersen

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London
WC2R 1BL

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Dear Sir

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

Penna BBM Limited	2038943
Meridian Consulting Limited	2600267
GHN Limited	1678358
Penna Trustees Limited	2941870
Portrush Resourcing Limited	2831788
Sherman Services Limited	1447663
Group Counselling Services Limited	2508400
Talisman Information Systems Trustees Limited	3542939
Penna Sanders & Sidney Limited	4264250
Penna Executive Search Selection Limited	4172586
Penna Interim Limited	4172598
Penna Executive Development	4172518
Penna Assessment Limited	4172511
Penna Career Consulting Limited	4172736
Penna Human Capital Management Limited	4172738
Penna resourcing Solutions Limited	4172733
Crane Davies Limited	4175648
Penna Consultants Limited	4175643
Penna Consulting Limited	4146039
Penna International Limited	4102111

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 companies' members or creditors.

Yours faithfully

Arthur Andersen

