

28 July 1998

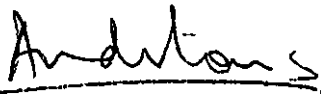
Registrar of Companies
Companies House
Crown Way
Maindy
Cardiff
CF4 3UZ

Dear Sir

**Computer Office Systems (Cosy) Ltd. change of name to NH Computer Training Plc.
Auditors statement**

This is to advise you , that after considering the long term shareholder's loan in the net assets of the company 's balance sheet at 31 December 1997 as shareholders funds , the nets assets of the company was not less than the aggregate of its called up share capital and undistributable reserves.

Yours faithfully



Andertons

