

Our Ref: MBR/CIH/002253



BAKER TILLY

Chartered Accountants

The Clock House

140 London Road

Guildford

Surrey GU1 1UW

Tel: +44 (0)1483 503050

Fax: +44 (0)1483 569281

e-mail: guildford@bakertilly.co.uk

DX: 2415 Guildford

www.bakertilly.co.uk

The Directors
Perspectives-On-Training Limited
Victoria Road
Southampton
Hampshire
SO19 9RR

18 April 2000

Dear Sirs

Notice of resignation of auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Perspectives-On-Training Limited, registered number 03341932, with effect from 18 April 2000.

Statutory notice under Section 394

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Perspectives-On-Training Limited.

Yours faithfully

Baker Tilly



S:\HURREN\CAREERS\2000\Corres\0417857.doc

Offices at: Birmingham, Bradford, Bromley, Chester, Crawley, Guildford, London, Manchester, Milton Keynes, Warrington, Watford, Yeovil

A list of partners' names is available at the above address

Baker Tilly is registered to carry on audit work and authorised to carry on Investment Business by the Institute of Chartered Accountants in England and Wales.



An independent member of Summit International Associates, Inc.