Our Ref: MBR/CIH/002253



Chartered Accountants
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18 April 2000

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

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.

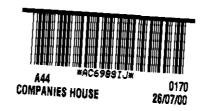
Statutory notice under Section 394

Salver Tilly

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



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Offices at: Birmingham, Bradford, Bromley, Chester, Crawley, Guildford, London, Manchester, Milton Keynes, Warrington, Warford, 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.