



**ANDERSEN**

3720782

18 July 2002

The Company Secretary  
Rebus HR Limited  
Thorpe Park  
Peterborough  
Cambridgeshire  
PE3 6JY

**Arthur Andersen**

Betjeman House  
104 Hills Road  
Cambridge CB2 1LH  
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Dear Sir,

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

Rebus HR Holdings Limited  
Rebus Group Limited  
Rebus Holdings Limited  
PS Financials plc  
Rebus HR Management Limited  
Media Broadcast Systems Limited  
Rebus Human Resource Services Limited  
Rebus Financial Holdings Limited  
Rebus Finance Limited  
Rebus Business Development Limited  
Rebus Human Resources Limited  
Rebus Personnel Services Limited  
Marketwide Systems Limited  
Peterborough Software (UK) Limited  
Rebus HR Limited  
Rebus Software Limited  
Moorepay Group Limited  
Moorepay Limited  
Mills Associates Limited  
Singleton Court Company Limited  
Mills Associates (Trustees) Limited  
Kendal Computing (London) Limited  
Moore Computing Services Limited  
Rebus Electrical Holdings Limited  
Rebus Electrical Services Limited  
R B Emerson Limited  
Rebus Technologies Holdings Limited  
Rebus Resourcing Limited  
Rebus Technologies Associates Limited  
Rebus Insurance Services Holdings Limited  
Rebus Insurance Services Limited  
Dasure Holdings Limited  
Rebus International Limited  
Campion Limited  
The Mobile Phone Directory Limited  
Dasure Limited



Offices in: London Birmingham  
Bristol Cambridge Edinburgh  
Glasgow Leeds Manchester  
Newcastle Reading St Helier

A list of partners is available at  
180 Strand  
London WC2R 1BL  
(principal place of business)

Datasure Underwriting Systems Limited  
Rebus Computer Services Limited  
Rebus Insurance Systems (Fusion) Limited  
Rebus Insurance Systems Limited  
EPG Insurance Systems (Fusion) Limited  
Rebus Insurance Systems Limited  
EPG Business Recovery Services Limited  
EPG Computer Services Limited  
Syntech Management Services Limited  
Rebus Life Management Limited  
Albis Associates Limited  
Albis Associates (Consultants) Limited  
Brokitas Limited  
Accelerated Collection Services Limited  
Future Business Training (City of London) Limited

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*