

BARRY ROBACK & CO.

Chartered Accountants

Our Ref: ACCO/11840
Company Reg. Number: 4021827

28th February 2002

Mr Marcus De'Freitas
ACCORD IT MANAGEMENT LIMITED
The Hollies
28 Mead Way
Barnet
Hertfordshire
EN5 5LD

Dear Marcus,

Audit appointment for : ACCORD IT MANAGEMENT LIMITED

In accordance with section 392 Companies Act 1985, we write to notify you of our resignation as the Company's auditor with effect from 28th February 2002

In accordance with section 394 Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office as the Company's auditor which we consider should be brought to the attention of the Company's members or creditors.

The company is required by section 392 Companies Act 1985 to send a copy of this letter to the Registrar of Companies within 14 days, however under the circumstances, we shall arrange for this to be done on your behalf.

Yours faithfully



Barry Roback & Co

B.P. ROBACK F.C.A.

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