

*Trevor L. Newell & Co.*

CHARTERED ACCOUNTANTS

T. L. NEWELL F.C.A.

Please reply to: Mr T L Newell

The Secretary  
Cambridge Management Centres PLC  
Cambridge House  
18 Oxford Street  
WELLINGBOROUGH  
Northants  
NN8 4HY

Dear Madam

We hereby tender our resignation as auditors to the company with effect from 25 June 1998.

For the purposes of Section 394(1) Companies Act 1985, we confirm that we are not aware of any circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully



TREVOR L NEWELL

*Midland Bank Chambers  
College Street  
Rushden*

*Northamptonshire  
NN10 0NW*

*Telephone (01933) 312950  
Fax (01933) 355393*

YOUR REF.

OUR REF.

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25 June 1998

