## BARRY ROBACK & CO.

Our Ref:

TOPD/04638

Chartered Accountants

Company Reg. Number:

3071149

28th February 2002

Mr Terence Willson TOP DISK CONSULTANCY LIMITED

76 Claremont Heights Colchester **ESSEX** CO1 1ZX

Dear Terry,

## Audit appointment for: TOP DISK CONSULTANCY 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

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Barry Roback & Co



B.P. ROBACK F.C.A.