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**ANDERSEN**

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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 Fax 01223 366287

www.andersen.com

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
 Datasure Holdings Limited
 Rebus International Limited
 Campion Limited
 The Mobile Phone Directory Limited
 Datasure 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