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**Deloitte
& Touche**

The Directors
Interactive Software Ltd
36 George Road
Edgbaston
Birmingham
B15 1PL

27 November 2001

Our Ref: PAC.DJF.SYK

Dear Directors

We hereby tender our resignation as auditors to the company and confirm there are no matters which need to be drawn to the attention of the creditors or shareholders in connection with our resignation.

Yours faithfully

Deloitte & Touche



**Deloitte
Touche
Tohmatsu**

Aberdeen, Belfast, Birmingham, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Edinburgh, Glasgow, Leeds, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, St Albans and Southampton.

Principal place of business at which a list of partners' names is available: Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.