

SPRAYBERRY, BARNES, MARIETTA & LUTTRELL
Certified Public Accountants

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Members:
American Institute of Certified Public Accountants
SEC Practice Section
California Society of Certified Public Accountants

Martin J. Marietta, C.P.A.
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William Duerksen, C.P.A.
Audrey Tamekazu, C.P.A.
Matthew Davis, C.P.A.
Kimberly Alvarado, C.P.A.
Stephanie Peters, C.P.A.
William Sablan, C.P.A.

November 19, 2002

Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

RE: Quintek Technologies, Inc.

We have read the statements that we understand Quintek Technologies, Inc. will include under Item 4 of the Form 8-K report it will file regarding the recent change of auditors. We agree with such statements made regarding our firm. We have no basis to agree or disagree with other statements made under Item 4.

Sincerely,

Martin J. Marietta

Martin J. Marietta
MJM/ml:12031