

**ANDERSEN**

The Company Secretary  
Calgon Europe Limited  
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Arthur Andersen

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Our ref: mp/aw/lemp0040

19 July 2002

Dear Sir,

We hereby submit our resignation as auditors of Calgon Europe Limited with effect from 31 July 2002.

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 company's members or creditors.

Yours faithfully,

Arthur Andersen.

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