



ANDERSEN

17 July 2002

The Company Secretary
H&S Aviation Limited
Airport Service Road
Portsmouth
Hampshire
PO3 5PJ

Arthur Andersen

Abbots House
Abbey Street
Reading RG1 3BD

Tel 0118 950 8141
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www.andersen.com
Our ref le-lw2729

Dear Sir,

We hereby submit our resignation as auditors of H&S Aviation Limited (registered number 00422128) 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,



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)