



ANDERSEN

22 July 2002

The Company Secretary
BBA GROUP PLC
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Arthur Andersen

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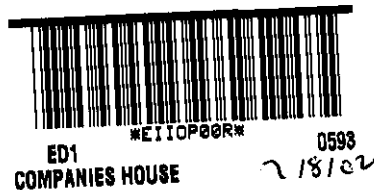
Dear Madam

We hereby submit our resignation as auditors of the companies set out in Appendix 1 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 companies' members or creditors.

Yours faithfully,

AA Andersen



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APPENDIX 1

List of companies covered by this resignation letter

BBA Group plc
BBA Financial Services
BBA Holdings Limited
BBA Overseas Holdings Limited 885456
BBA Properties Limited
Guthrie Overseas Investments Limited
The Guthrie Corporation Limited
BBA China Holdings No. 1 Limited
Frothgun (SA) Limited
Nonehay plc
Synterials plc
BBA Finance