



ANDERSEN

Company Secretary
Help the Aged (Mail Order) Limited
Head Office
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London
N1 9UZ

Arthur Andersen

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London
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22 July 2002

Dear Sir

We hereby submit our resignation as auditors of Help the Aged (Mail Order) 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

843588



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)