



ANDERSEN

22 July 2002

The Company Secretary
Parker Bath Limited
Stern Lane Industrial Estate
New Milton
Hampshire
BH25 5NN

Arthur Andersen

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Reading RG1 3BD

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Our ref: SA/YCF

For the attention of Andrew Scott-Green Esq

Dear Sirs

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

Company	Registered Number
Parker Bath Limited	957283
Medequip Sub 1 Limited	933605

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

Arthur Andersen

