



**ANDERSEN**

24 July 2002

The Company Secretary  
The Motor Insurance Repair Research Centre  
Colthrop Way  
Thatcham  
Berkshire  
RG19 4NR

**Arthur Andersen**

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Abbey Street  
Reading RG1 3BD

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967763

Dear Sir,

We hereby submit our resignation as auditors of The Motor Insurance Repair Research Centre 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*

