



The Company Secretary
Powell Duffryn Limited
Powell Duffryn House
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Arthur Andersen

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22 July 2002

Dear Sir

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

Powell Duffryn Limited	298073
Powell Duffryn Group Services Limited	652801
Powell Duffryn (International) Limited	1235617
Powell Duffryn Investments Limited	739935
Powell Duffryn International Fuels Limited	24077
Powell Duffryn Investments (UK) Limited	4146967

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,

