



**ANDERSEN**

1675552

22 July 2002

The Company Secretary  
World Vision UK  
World Vision House  
599 Avebury Boulevard  
Milton Keynes  
Bucks  
MK9 3PG

Arthur Andersen

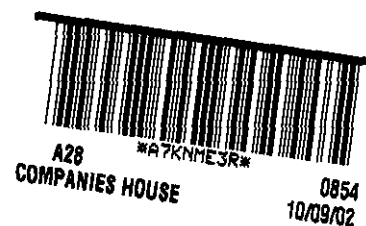
180 Strand  
London  
WC2R 1BL  
Tel 020 7438 3000  
Fax 020 7831 1133  
www.andersen.com

Dear Sir / Madam

We hereby submit our resignation as auditors of World Vision UK 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



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)