

The Company Secretary
Henley Centre Research Consultants Ltd
9, Bridewell Place
London
EC4V 6AY

26 July 2002

Arthur Andersen

180 Strand London WC2R 1BL

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Dear Sir

We hereby submit our resignation as auditors of Henley Centre Research Consultants Ltd (Company Number: 1906376) 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.

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Yours faithfully,

Arthur Andersen

#AMR1KDCX# 0551

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COMPANIES HOUSE 14/08/02

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)