



ARTHUR ANDERSEN

31 October 2000

The Company Secretary  
Senior UK Limited  
Senior House  
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Our ref dch/md

For the attention of Frank Fermor, Esq

Dear Sir

**Company number: 1928053**

As requested, we hereby submit our resignation as auditors of Senior UK Limited with effect from 31 October 2000.

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

cc Companies House

