

Arthur Andersen

180 Strand  
London  
WC2R 1BL

Tel 020 7438 3000  
Fax 020 7831 1133

[www.andersen.com](http://www.andersen.com)

23 April 2002

NDS Group plc  
One London Road  
Staines  
Middlesex TW18 4EX

1950497

For the attention of Mr Rick Medlock

Dear Sirs

We hereby submit our resignation as auditor of NDS Group plc with effect from 23 April 2002.

As required by section 394(1) of the Companies Act 1985, we confirm that there are no circumstances which we consider should be brought to the attention of the members or the creditors of the Company.

Yours faithfully



Arthur Andersen

