

1959967

ANDERSEN

The Company Secretary  
Blemain Group PLC  
Bracken House  
Charles Street  
Manchester  
M1 7BD

Arthur Andersen  
Bank House  
9 Charlotte Street  
Manchester M1 4EU  
Tel 0161 228 2121  
Fax 0161 228 1421  
www.andersen.com

19 July 2002

Direct Line: 0161 200 0285  
Direct Fax: 0161 200 0191  
Email: matthew.d.powell@andersen.com  
Our ref: mp/aw/lemp0024

Dear Sir,

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

Blemain Group PLC  
Blemain Finance Ltd  
Briar Hill Court Ltd  
Cheshire Mortgage Corporation Ltd  
Factfocus Ltd  
General Allied Properties Ltd  
Harpmanor Ltd  
Heywood Finance Ltd  
Heywood Leasing Ltd  
Jerrold Mortgage Corporation Ltd  
Lancashire Mortgage Corporation Ltd  
Manor Golf Club Ltd  
**Monarch Recoveries Ltd**  
North Western Properties and Developments Ltd  
Privileged Properties Ltd  
Provincial & Northern Properties Ltd  
Spot Finance Ltd  
Sterling Property Company Ltd  
Supashow Ltd

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,

