

ANDERSEN

25 July 2002

The Company Secretary  
Elan Group Limited  
Elan House  
5-11 Fetter Lane  
EC4A 1QX

Arthur Andersen  
130 Strand  
London  
WC2R 1BL  
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Dear Sir

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

	<i>Company number</i>
Elan Group Limited	3639589
X Elan Computing Limited	2114287

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

