

# ARTHUR ANDERSEN

25 March 1997

The Company Secretary  
Wickes plc  
120/138 Station Road  
Harrow  
Middlesex  
HA1 2QB

1 Surrey Street  
London WC2R 2PS  
0171 438 3000 Telephone  
0171 831 1133 Facsimile

Our ref    1e666sg

Your ref

Dear Sir

Wickes Europe Limited  
Wickes Nominee Limited  
Wickes Developments Limited  
Wickes Properties Limited  
Wickes Overseas Holdings Limited  
Wickes Group Trustees Limited  
Wickes Holdings Limited  
HT (1995) Limited  
GR Wiltshire and Company Limited  
MD (1995) Group Limited  
MD (1995) Limited  
MD (Northern) Limited  
PK Dor Limited  
Berners Street Properties Limited  
Hunter Estates Limited  
Hunter Limited  
HTG (1996) Limited  
Malden Timber Limited

2255384

As requested, we hereby submit our resignation as auditor of the Companies listed above with immediate effect.

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 creditors of the Companies listed above.

Yours faithfully

Arthur Andersen



Offices in: London, Birmingham, Bristol,  
Cambridge, Edinburgh, Glasgow, Leeds,  
Manchester, Newcastle, Nottingham, Reading,  
St Albans, St Helier

Authorized by the Institute of Chartered  
Accountants in England and Wales to carry on  
investment business

A list of partners is available at 1 Surrey Street  
London WC2R 2PS from the place of business