

ANDERSEN

The Company Secretary
Viewton Properties Limited
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Arthur Andersen

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2 May 2002

Dear Sir,

VIEWTON PROPERTIES LIMITED

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 company's members or creditors.

Yours faithfully,

Arthur Andersen

