

ANDERSEN

The Company Secretary
Stat Plus Group Limited
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SW19 2PU

Arthur Andersen

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23 July 2002

Dear Sir

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

Stat Plus Group Limited 1071698
Stat Plus Limited 2595313 ✓

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

