

ANDERSEN

24 July 2002

The Company Secretary  
Newbury Investments (UK) Limited  
Mill House  
Hambridge Lane  
Newbury  
Berkshire RG14 5LS

Arthur Andersen  
Abbots House  
Abbey Street  
Reading RG1 3BD  
Tel 0118 950 8141  
Fax 0118 950 8101  
www.andersen.com

Our ref LE KH d224

Dear Sir

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

<u>Company</u>	<u>Registered number</u>
Newbury Investments (UK) Limited	2533036
Deta Designs Limited	3385501
Deta Electrical Company Limited	612799
Homelec Limited	2660130
Jaylem Limited	1876060
Stearn Electric Company Limited	201097
UK Cables Limited	2832874
UK Electric Limited	2742081*
Vimark Limited	02831714

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

