

BLEMAIN GROUP ple

 23^{rd} July 2002

The Registrar of Companies, Companies House, Crown Way, Mandy, Cardiff, CF14 3UZ

For the attention of: Jane Walters

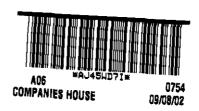
Dear Sir,

Re: Blemain Group PLC, Registered number: 02939389

I enclose formal notification of the resignation of Arthur Andersen as the Company's auditors.

Yours faithfully

Company Secretary



The Company Secretary Blemain Group PLC Bracken House Charles Street Manchester M1 7BD

19 July 2002

Arthur Andersen
Bank House
9 Charlotte Street
Manchester M1 4EU
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Our ref: mp/aw/lemp0024

Dear Sir,

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

Blemain Group PLC Blemain Finance Ltd Briar Hill Court Ltd Cheshire Mortgage Corporation Ltd Factfocus Ltd General Allied Properties Ltd Harpmanor Ltd Heywood Finance Ltd Heywood Leasing Ltd Jerrold Mortgage Corporation Ltd Lancashire Mortgage Corporation Ltd Manor Golf Club Ltd Monarch Recoveries Ltd North Western Properties and Developments Ltd Privileged Properties Ltd Provincial & Northern Properties Ltd Spot Finance Ltd Sterling Property Company Ltd Supashow Ltd

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,

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