

2941321



ANDERSEN

The Company Secretary
Flying Nun (UK) Ltd
1 Virginia Street
London
E98 1XY

03 May 2002

Arthur Andersen

180 Strand
London
WC2R 1BL

Tel 020 7438 3000
Fax 020 7831 1133

www.andersen.com

Direct Line: 020 738 3274

Direct Fax: 020 7438 2100

Email: alex.butterworth@uk.andersen.com

Dear Sir

Re: Flying Nun (UK) Ltd

As requested, we hereby submit our resignation as auditors of Flying Nun (UK) Ltd with immediate effect.

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

