

ARTHUR ANDERSEN

29 November 1999

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London WC2R 2PS
0171 438 3000 Telephone
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The Company Secretary
Tillian Limited — 2948772
Gatton Place
Redhill
Surrey
RH1 1TA

Dear Sirs

As requested, we hereby submit our resignation as auditors of the above company 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.

We confirm that we have no claims for unpaid fees or expenses against the company.

Yours faithfully

Arthur Andersen

