



The Company Secretary  
Finsbury Ltd  
52-58 Tabernacle Street  
London  
EC2A 4NJ

26 July 2002

Arthur Andersen

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Dear Sir

We hereby submit our resignation as auditors of Finsbury Ltd (Company Number: 2956243) with effect from 31 July 2002.

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

