

ANDERSEN

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

Arthur Andersen
Bank House
9 Charlotte Street
Manchester M1 4EU
Tel 0161 228 2121
Fax 0161 228 1421
www.andersen.com

19 July 2002

Direct Line: 0161 200 0285
Direct Fax: 0161 200 0191
Email: matthew.d.powell@andersen.com
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 - 3160517
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,

A handwritten signature, which appears to be "Arthur Andersen", is written below the "Yours faithfully," text.