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ANDERSEN

The Company Secretary
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Our ref: mp/aw/lemp0024

19 July 2002

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,

Arthur Andersen



A08
COMPANIES HOUSE

07/08/02