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ANDERSEN

23 July 2002

The Company Secretary
SITA Holdings UK Limited
The Pickeridge
Stoke Common Road
Fulmer
Buckinghamshire
SL3 6HA

Arthur Andersen

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London
WC2R 1BL

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Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002

SITA Holdings UK Limited
Northumbrian Environmental Management Limited
SHUKCO 300 Limited
SITA (GB) Limited
SITA Packington Limited
Jacksons Warwickshire (Brickworks) Limited
SITA Products and Services Limited
SITA Wastecare Limited
Community Recycling Limited
The Old Original Bakewell Pudding Shop Limited
Enviricare Limited
SITA Wastecare (London) Holdings Limited
SITA Wastecare (London) Group Limited
SITA Wastecare (London) Limited
Binn Landfill (Glenfarg) Limited
Cleveland Waste Management Limited
Gurteens Limited
Kirklees Waste Management Limited
Northumberland Waste Management Limited
Sortwaste Environmental Limited
Tyne Waste Limited
Merryshields Gravel Company Limited
Ever 1007 Limited
West Tyne Gravel Company Limited
WME Christer (Gravel) Company Limited
SITA Testing Services Limited
SHUKCO 303 Limited
Attwoods Limited
Attwoods American Holdings Limited
Attwoods Holdings Limited
Attwoods Israeli Investments Limited



Ebenezer Mears (Plant Hire) Limited
Openpitch Limited
SITA Tyre Recycling Limited
Attwoods Overseas Leasing Limited
Ebenezer Mears (Sand Producers) Limited
W Tinley & Son Limited
Billetvale Limited
Holmspring Limited
Maybank Enterprises Limited
Dixi Sanitation Services Limited
Maybank Enterprises (Holdings) Limited
WW Drinkwater Limited
Drinkwater Sabey (Tilmanstone) Limited
Drinkwater & Murray Limited
Taskmasters Holdings Limited
Chiefsum Limited
Taskmaster Cleansing Services Limited
Pritchard Industrial Services Limited
SHUKCO 302 Limited
Vesta Investments Limited
Midland Land Reclamation Limited
Nene Valley Waste Limited
SITA Contract Services Limited
Shropshire Waste Management Limited
Hafod Quarries Limited
Surrey Waste Management Limited
Surrey Waste-to-Energy Limited
SHUKCO 301 Limited
Dorset Waste Management Limited
Drinkwater Sabey C.W.D. Limited
Ebenezer Mears and Son Limited
F Avann Limited
Drinkwater Sabey Limited
Sands and Gravels (Standlake) Limited
Wareham Ball Clay Company Limited
Ryton Waste Disposal Limited
SHUKCO 304 Limited

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