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ANDERSEN

22 July 2002

The Company Secretary
Orchardbrook Limited
200 Aldersgate Street
London
EC1A 4JJ

Arthur Andersen

180 Strand
London
WC2R 1BL
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Dear Sir,

We hereby submit our resignation as auditors of Orchardbrook Limited 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

