



ANDERSEN

Company Secretary
UPC Services Ltd
12 Stanhope Gate
London
W1K 1AW

Arthur Andersen

180 Strand
London
WC2R 1BL

Tel 020 7438 3000
Fax 020 7831 1133

www.andersen.com

23 July 2002

Dear Sir

We hereby submit our resignation as auditors of UPC Services Ltd 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 companies' members or creditors.

Yours faithfully,

Arthur Andersen

