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ANDERSEN

The Company Secretary
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Arthur Andersen

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23 July 2002

Dear Sir

We hereby submit our resignation as auditors of Yorkshire Sculpture Park 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

Arthur Andersen

