

ANDERSEN

19 July 2002

The Company Secretary
Hemscott plc
2nd Floor
Finsbury Tower
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London
EC1Y 8TY

Arthur Andersen

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London
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Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 19 July 2002.

| Company name | Company number |
|--|----------------------------|
| • Hemscott plc | 27883 |
| • Hemscott Investment Analysis Limited | 3563522 |
| • Hemscott Group Limited | 3891128 |
| • Hemmington Scott Limited | 3887856 |
| • Hemscott Holdings Limited | 3945506 |
| • KC Sydney Limited | 2511631 |
| • Stocks Hotel & Country Club Limited | 1806381 |
| • Bridgend Leisure Limited | 1284930 |
| • H Woodward and Son plc | 296940 |
| • Bridgend Processors Limited | 2311896 |
| • Preludeward Limited | 1677723 |
| • Bridgend Leisure Holdings Limited | 817577 |
| • Hemscott.net Limited | 3563522 3934415 |

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



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COMPANIES HOUSE

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