

19 July 2002

The Company Secretary
Hemscott plc
2nd Floor
Finsbury Tower
103-105 Bunhill Row
London
EC1Y 8TY

Arthur Andersen

180 Strand London WC2R 1BL

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Dear Sir,

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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 ple to the transfer of the	296946
Bridgend Processors Limited	2311896
Preludeward Limited	1677723
Bridgend Leisure Holdings Limited	817577
Hemscott.net Limited	3891128

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,

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Arthu Anderson