



ANDERSEN

Arthur Andersen

Bank House
9 Charlotte Street
Manchester M1 4EU

Tel 0161 228 2121
Fax 0161 228 1421

www.andersen.com

The Company Secretary
Severn Waste Services Limited
106 High Street
Evesham
Worcestershire
WR11 4EL

19 July 2002

Direct Line: 0161 200 0557

Direct Fax: 0161 200 0205

Email: victoria.l.spencer@uk.andersen.com

Our ref: vls/jm/leam1675

Dear Sir,

We hereby submit our resignation as auditors of the following company with effect from 31 July 2002.

➤ Severn Waste Services Limited

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

3618628



J:\AUDIT\Client\severn\leam1675.doc

Offices in: London Birmingham
Bristol Cambridge Edinburgh
Glasgow Leeds Manchester
Newcastle Reading St Helier

A list of partners is available at
180 Strand
London WC2R 1BL
(principal place of business)