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ANDERSEN

The Company Secretary
24seven Utility Services Limited
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23 July 2002

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Dear Sir/Madam

We hereby submit our resignation as auditors of 24seven Utility Services Limited (Company Number 03870728) 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

