Kings Hill (No.2) Limited

2nd October 2002

The Registrar of Companies Companies House Crown Way Cardiff CF14 3UZ

For the attention of: Jane Walters

Dear Sir

Re: Kings Hill (No. 2) Limited, Registered number: 3958421

I enclose formal notification of the resignation of Arthur Andersen as the Company's auditors.

Yours faithfully

Angela Church Company Secretary

A11 COMPANIES HOUSE 24/10/02