

BLSSP (PHC 26) Limited.
4104035



24 July 2002

The Company Secretary
The British Land Company PLC
10 Cornwall Terrace
Regent's Park
London
NW1 4QP

Arthur Andersen

180 Strand
London
WC2R 1BL

Tel 020 7438 3000
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For the attention of Rebecca Scudamore

Dear Sir

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

Company Name	Company No
135 Bishopsgate Financing Limited	3226997
135 Bishopsgate Limited <i>l</i>	2037403
155 Bishopsgate Limited	2037404
175 Bishopsgate Holdings Limited	2039750
175 Bishopsgate Limited	2358667
BLSSP (Cash Management) Limited	4104050
BLSSP (Funding) PLC	4104074
BLSSP (Lending) Limited	4104090
BLSSP (PHC 1) Limited	4104108
BLSSP (PHC 10) Limited	4104114
BLSSP (PHC 11) Limited	4104122
BLSSP (PHC 12) Limited	4104121
BLSSP (PHC 13) Limited	4104155
BLSSP (PHC 14) Limited	4104131
BLSSP (PHC 15) Limited	4104134
BLSSP (PHC 16) Limited	4103964
BLSSP (PHC 17) Limited	4103997
BLSSP (PHC 18) Limited	4104011



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)

Company Name	Company No
BLSSP (PHC 2) Limited	4104115
BLSSP (PHC 20) Limited	4104030
BLSSP (PHC 21) Limited	4104051
BLSSP (PHC 22) Limited	4103989
BLSSP (PHC 23) Limited	4104014
BLSSP (PHC 24) Limited	4104020
BLSSP (PHC 25) Limited	4104025
BLSSP (PHC 26) Limited	4104035
BLSSP (PHC 27) Limited	4104044
BLSSP (PHC 28) Limited	4104055
BLSSP (PHC 29) Limited	4104060
BLSSP (PHC 3) Limited	4104026
BLSSP (PHC 30) Limited	4104067
BLSSP (PHC 31) Limited	4104075
BLSSP (PHC 32) Limited	4104082
BLSSP (PHC 33) Limited	4104087
BLSSP (PHC 34) Limited	4104095
BLSSP (PHC 35) Limited	410402
BLSSP (PHC 4) Limited	4104052
BLSSP (PHC 5) Limited	4104061
BLSSP (PHC 6) Limited	4104070
BLSSP (PHC 7) Limited	4104076
BLSSP (PHC 8) Limited	4104066
BLSSP (PHC 9) Limited	4104084
BLSSP Property Holdings Limited	4104015
Boldswitch (No 1) Limited	4280579
Boldswitch Limited	2307096
British Land Property Management Limited	2893197
Broadgate (Cash Management) Limited	3724284
Broadgate (Funding) PLC	3724266
Broadgate (Lending) Limited	3724277
Broadgate (PHC 15b) Limited	3707216
Broadgate (PHC1) Limited	3707211
Broadgate (PHC11) Limited	3707223
Broadgate (PHC14) Limited	3707222
Broadgate (PHC15a) Limited	3707213
Broadgate (PHC15c) Limited	3707219
Broadgate (PHC2) Limited	3707212

Company Name	Company No
Broadgate (PHC3) Limited	3707214
Broadgate (PHC4) Limited	3707215
Broadgate (PHC5) Limited	3707217
Broadgate (PHC7) Limited (formerly PHC3a)	3707218
Broadgate (PHC8) Limited	3707220
Broadgate (PHC9) Limited	3707221
Broadgate Business Centre Limited	2360815
Broadgate Circle Management Limited	1881630
Broadgate City Limited	1769078
Broadgate Court Investments Limited	2048475
Broadgate Estate Management Limited	3710295
Broadgate Estates Limited	2366959
Broadgate Investment Holdings Limited	1982352
Broadgate Management (Bishopsgate) Limited	2037406
Broadgate Phase 12 Limited	2020069
Broadgate Plaza Limited	3619486
Broadgate Property Holdings Limited	3710294
Broadgate Property Management Limited	1767381
Broadgate Square Limited	1797326
Bustoni Limited	3946078
Casegood Enterprises Limited	2928845
City Wall (Holdings) Limited	228008
City Wall Properties Limited	632159
Clarendon Property Company Limited	276997
Coneplant Enterprises Limited - 80	2725122
Industrial Real Estate Limited	503636
Kingsmere Productions Limited	441826
Reboline Limited (formerly PHC 3a)	3702408
Richspec (was 135 Bishopsgate Property & Finance Ltd)	3995764
Selected Land and Property Company Limited	228839
Skipkarl Limited	3946069
Swiss Centre Limited	764122
Sydale Limited	3864628
TBL (Brent Park) Limited	3852947
TBL (Bromley) Limited	3840206
TBL (Bursledon) Limited	3854557
TBL (Bury) Limited	3854371

Company Name	Company No
TBL (Ferndown) Limited	3854372
TBL (Lisnagelvin) Limited	3853983
TBL (Maidstone) Limited	3854615
TBL (Milton Keynes) Limited	3854370
TBL (Peterborough) Limited	3854623
Ten Fleet Place Limited £	2342177
Tesco BL Holdings Limited	3837311
Tesco BL Properties Limited	3863190
The Liverpool Exchange Company Limited	490255
The Public House Company Limited £	2946876
United Kingdom Property Company Limited	266486
vicinitee Limited	4106142
West London Leaseholds Limited	279600
Strikelight Limited	4407967
Moodyblue Limited	4413257
Developdice Limited	4498092
Winland Limited	4388116
Packos Limited	4483745
Broadgate (Phase 3) PLC £	1797327
The Old Plantation House Limited £	1776598

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