



The Directors
Bede Intermediate Company Limited
Carmelite
50 Victoria Embankment
London
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16 May 2002

Dear Sirs

4154919

As requested we hereby submit our resignation as auditors of Bede Intermediate Company Limited with immediate effect.

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

