

Vitalcreate Limited
4160621.



ANDERSEN

29 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
Fax 020 7831 1133
www.andersen.com

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
Adamant Investment Corporation Limited	225149
Basicpraise Limited	4160792
BLSSP (PHC 19) Limited	4104021
Broadgate Properties Limited	1982350
Exchange Square Management Limited	2037400
Shinegrain Limited	4160614
Vitalcreate Limited	4160621

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



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COMPANIES HOUSE

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07/08/02