



22 July 2002

The Company Secretary
Orb Warehousing Limited
Albemarle House
1 Albemarle Street
Mayfair
London
W1S 4HA

Arthur Andersen
180 Strand
London
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Dear Sir,

We hereby submit our resignation as auditors of Orb Warehousing Limited 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

