



22 July 2002

The Company Secretary
Thresher Wines Group Limited
Carmelite
50 Victoria Embankment
Blackfriars
London
EC4Y 0DX

Arthur Andersen

180 Strand
London
WC2R 1BL
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Dear Sir,

We hereby submit our resignation as auditors of Thresher Wines Group Limited (registered number: 04355190) 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 companies' members or creditors.

Yours faithfully,

ARTHUR ANDERSEN

