

25 March 1997

The Company Secretary Wickes plc 120/138 Station Road Harrow Middlesex HA12QB

1 Surrey Street London WC2R 2PS 0171 438 3000 Telephone 0171 831 1133 Facsimile

Our ref le666sg

Your ref

Dear Sir

Wickes Europe Limited

Wickes Nominee Limited

Wickes Developments Limited

Wickes Properties Limited

Wickes Overseas Holdings Limited

Wickes Group Trustees Limited

Wickes Holdings Limited

HT (1995) Limited

GR Wiltshire and Company Limited

MD (1995) Group Limited SC 91771

MD (1995) Limited

MD (Northern) Limited

PK Dor Limited

Berners Street Properties Limited

**Hunter Estates Limited** 

Hunter Limited

HTG (1996) Limited

Malden Timber Limited

As requested, we hereby submit our resignation as auditor of the Companies listed above with immediate effect.

As required by section 394(1) of the Companies Act 1985, we confirm that there are no circumstances which we consider should be brought to the attention of the members or creditors of the Companies listed above.

Yours faithfully

Arthur Andersen

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