

ARTHUR ANDERSEN

25 March 1997

The Company Secretary
Wickes plc
120/138 Station Road
Harrow
Middlesex
HA1 2QB

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

