



ANDERSEN

22 July 2002

The Company Secretary
Saltire Court
20 Caste Terrace
Edinburgh
EH1 2EN

Arthur Andersen

180 Strand
London
WC2R 1BL

Tel 020 7438 3000
Fax 020 7831 1133

www.andersen.com

Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

Company	Registered Number
First Tower GP (1) Limited <i>✱</i>	132920
First Tower GP (2) Limited	132921

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

