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ANDERSEN

22 July 2002

The Company Secretary
Whitehead Mann Group plc
11 Hill Street
London
W1J 5LG

Arthur Andersen

180 Strand
London
WC2R 1BL

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Dear Sir,

We hereby submit our resignation as auditors of Whitehead Mann Group plc 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



Offices in: London Birmingham
Bristol Cambridge Edinburgh
Glasgow Leeds Manchester
Newcastle Reading St Helier

A list of partners is available at
180 Strand
London WC2R 1BL
(principal place of business)