



The Company Secretary  
WPP Group (UK) Limited  
27 Farm Street  
London  
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29 July 2002

Dear Sir

We hereby submit our resignation as auditors of WPP Group (UK) Limited (Company Number: 2670617) 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*

