



ANDERSEN

24 July 2002

The Company Secretary
GW Pharmaceuticals plc
Porton Down Science Park
Salisbury
Wiltshire
SP4 0JQ

Arthur Andersen

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Our ref ie-jfc2822

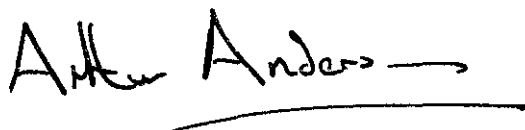
Dear Sir,

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

	Registered number
GW Pharmaceuticals plc	4160917
GW Pharma Limited	3704998
G-Pharm Limited	3107561 ✕
GWP Trustee Company Limited	4000036
G-Pharm Trustee Company Limited	4094033

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,





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)