

The Company Secretary
USF Surface Preparation Limited
PO Box 60
Craven Road
Broadheath
Altrincham
WA14 5EP

Arthur Andersen
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8 July 2002

Direct Line: 0161 200 0326
Direct Fax: 0161 200 0191
Email: rachel.m.phillips@andersen.com
Our ref: rmp/aw/leaw2392

Dear Sir,

As requested, we hereby submit our resignation as auditors of USF Surface Preparation Limited (company number 00033672) with immediate effect.

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.

