

 **ANDERSEN**

The Company Secretary
Wilkinson & Riddell (Holdings) Ltd
225 Bath Road
Slough
Berkshire
SL1 4AU

31 July 2002

Dear Sir

As requested, we hereby submit our resignation as auditors of Wilkinson & Riddell (Holdings) Ltd 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 sincerely,



Arthur Andersen

