



**ARTHUR ANDERSEN**

23 March 2001

The Company Secretary  
Gates UK Pension Trustees Limited  
East Putney House  
84 Upper Richmond Road  
London  
SW15 2ST

**Arthur Andersen**

1 Surrey Street  
London  
WC2R 2PS

Tel 020 7438 3000  
Fax 020 7831 1133

[www.arthurandersen.com](http://www.arthurandersen.com)

Dear Sir

**RESIGNATION OF ARTHUR ANDERSEN AS AUDITORS OF GATES UK PENSION TRUSTEES LIMITED (COMPANY NUMBER 375860)**

As requested, we hereby submit our resignation as auditors to Gates UK Pension Trustees Limited 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

