



22 July 2002

The Company Secretary  
Orb Estates PLC  
Albemarle House  
1 Albemarle Street  
Mayfair  
London  
W1S 4HA

**Arthur Andersen**

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London  
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Dear Sir,

We hereby submit our resignation as auditors of Orb Estates PLC 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*

