

25 July 2002

The Company Secretary
Walker Limited
21 Holburn Viaduct
London
EC1A 2DY

Arthur Andersen

Four Brindleyplace
Birmingham
B1 2HZ

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Dear Sir,

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

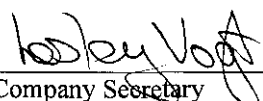
Walker Limited
Tenneco Automotive UK Limited
✓Tenneco-Walker (U.K.) Limited - 985393
Tenneco Management (Europe) Limited
Walker UK Limited
J W Hartley (Motor Trade) Limited

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 companies' members or creditors.

Yours faithfully,

Arthur Andersen

Certified a true & correct copy



Company Secretary

