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ARTHUR ANDERSEN

19 December 2000

The Company Secretary
TWR Group Limited
No.1 Station Field Industrial Estate
Kidlington
Oxfordshire
OX5 1JD

Arthur Andersen

1 Surrey Street
London
WC2R 2PS

Tel 020 7438 3000
Fax 020 7831 1133

www.arthurandersen.com

Direct line 020 7438 3536
Direct fax 020 7438 5834
E-mail iain.a.macmillan@uk.arthurandersen.com

Dear Sir

As requested, we hereby submit our resignation as auditors of TWR Group 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

