



Our Ref: RJB/jlg

Date: 29 July 2002

The Registrar of Companies
Companies House
Crown Way
Mandy
Cardiff
CF14 3UZ

Culligan International (UK) Ltd
Culligan House
The Gateway Centre
Coronation Road
High Wycombe
Bucks
HP12 3SU

Tel: +44 (0) 1494 838100
Fax: +44 (0) 1494 838101
Website: www.culligan.co.uk

Dear Sir,

RE: CULLIGAN INTERNATIONAL (UK) LTD
01386074

I enclose formal notification of the resignation of Arthur Andersen as auditors of our subsidiary company specified above.

Yours faithfully

Roger Bean
Company Secretary



23 July 2002

The Company Secretary
Culligan International (UK) Limited
Culligan House
The Gateway Centre
Coronation Road
High Wycombe
Bucks HP12 3SU

Arthur Andersen

180 Strand
London
WC2R 1BL

Tel 020 7438 3000
Fax 020 7831 1133

www.andersen.com

Dear Sir,

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

Company	Company No.
Culligan International (UK) Limited	01386074
Culligan (UK) Limited	03444526
Ametek Filters Limited	02729529
M&E Water Limited	03715961
Orderclear Limited	03352687
Axholme Resources Limited	02991357
Waterside Plc	01780077
Culligan Environmental Limited	00994571
Culligan London Limited	03095170
Watercool Limited	02667094

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,

A. Andersen