

22 July 2002

The Company Secretary
Briggs & Stratton U.K Limited
Unit 10 Ashton Gate
Ashton Road
Harold Hill
Romford
Essex RM3 8UF

Arthur Andersen

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London
WC2R 1BL

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Dear Sir,

We hereby submit our resignation as auditors of Briggs & Stratton U.K Limited 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,

