

2159382



ANDERSEN

19 July 2002

The Company Secretary
Sanko Gosei UK Limited
15-17 Seddon Place
Stanley Industrial Estate
Skelmersdale
Lancashire
WN8 8EB

Arthur Andersen

Bank House
9 Charlotte Street
Manchester M1 4EU

Tel 0161 228 2121
Fax 0161 228 1421

www.andersen.com

Dear Sir,

We hereby submit our resignation as auditors of Sanko Gosei (UK) 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,

Arthur Andersen



Offices in: London Birmingham
Bristol Cambridge Edinburgh
Glasgow Leeds Manchester
Newcastle Reading St Helier

A list of partners is available at
180 Strand
London WC2R 1BL
(principal place of business)