

2700375



ANDERSEN

The Company Secretary
Brita Water Filter Systems Limited
Brita House
The Summit Centre
Hanworth Road
Sunbury-On-Thames
TW16 5BH

Arthur Andersen

180 Strand
London
WC2R 1BL
Tel 020 7438 3000
Fax 020 7831 1133
www.andersen.com

24 July 2002

Dear Sir

We hereby submit our resignation as auditors of Brita Water Filter Systems 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

