

Arthur Andersen

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22 July 2002

The Company Secretary
Stadium (Holdings) Limited
Welton Grange
Welton
Brough
East Yorkshire
HU15 1NB



Dear Sir,

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

Company Name

Company Number

Stadium Developments Limited	1411819
Stadium Property Asset Management (No. 3) Limited	3027012
Stadium Europe Limited	2084396
Uncle Birthday Limited	2384752
Vert Group Limited	3014345
Vitrification and Environmental Recycling Technology Limited	2569256
Stadium City Limited	3772421
Stadium (Holdings) Ltd	3772441
Stadium (Vicar Lane) Limited	3772483
Stadium (Parkgate) Limited	3772449
Hall Properties (Holdings) Limited	3772067
Hall Property Developments Limited	3155652
Hall Restaurants Limited	3772069
Stadium Fforestfach Limited	4228892
Stadium Fforestfach No. 2 Limited	3798947
Stadium Restaurants Limited	2983929
Meadow Inns Limited	2515767
Oldstadium	1767368
Stadium Property Asset Management Limited	2733211
Stadium Property Asset Management (No. 2) Limited	2924327
Stadium Leisure Developments Limited	3206571
Newmadosa Investments Limited	3113801
The Stable Clothing Company Limited	2983925
Life & Sole Group Limited	01933745
Life & Sole Restaurants Limited	2038576
Life & Sole Restaurants Meadowhall Limited	2038576

Company Name

Company Number

Cocos the Family Restaurant Limited	2746449
Stadium (Parkgate) (2) Limited	3772496
Welton 2 Limited	3772399
Donwell Limited	2279881
Great Eastern Mills Limited	2886596
Vert Investments Limited	2594154
Vert Properties Limited	2593872
The Chocolate Factory Limited	1933727

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,

Arthur Adams—