

Morley Limited

2nd October 2002

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

For the attention of: Jane Walters

Dear Sir

Re: Morley Limited, Registered number: 3203923

I enclose formal notification of the resignation of Arthur Andersen as the Company's auditors.

Yours faithfully



Angela Church
Company Secretary



Morley Limited
10 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME 19 4LT