

Kings Hill Capital Limited

2nd October 2002

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

For the attention of: Jane Walters

Dear Sir

Re: Kings Hill Capital Limited, Registered number: 03890593

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

Yours faithfully



Angela Church
Company Secretary



KINGS HILL CAPITAL LIMITED
10 Kings Hill Avenue, Kings Hill,
West Malling, Kent ME19 4LT
Tel: +44 (0) 1732 775000
Fax: +44 (0) 1732 522374