

Cabot Financial Debt Recovery Services Limited

2nd October 2002

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

For the attention of: Jane Walters

Dear Sir

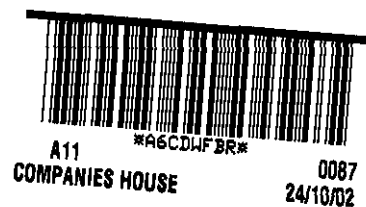
Re: Cabot Financial Debt Recovery Services Limited, Registered number: 3936134

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

Yours faithfully



Angela Church
Company Secretary



Cabot Financial Debt Recovery Services Limited
Exchange Tower
2 Harbour Exchange Square
London
E149 FR