



**ANDERSEN**

22 July 2002

Andrew Liggett  
Topps Tiles Plc  
Rushworth House  
Wilmslow Road  
Handforth  
Wilmslow  
Cheshire  
SK9 3HJ

**Arthur Andersen**

Bank House  
9 Charlotte Street  
Manchester M1 4EU

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Dear Sir,

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

Topps Tiles plc  
Topalpha Limited  
Topalpha (Carlisle) Limited  
Topalpha (Liverpool) Limited  
Topalpha (Greenock) Limited  
Multi-Tile Limited  
Circuitcourt Limited  
✓ Tiles4Less Limited 412346  
Best4Tiles Limited  
Topps Tile Kingdom Limited  
Topalpha (Erdington) Limited  
Mulltioption Limited

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 Andersen

