



22 July 2002

The Company Secretary
Orb Commercial Limited
Albemarle House
1 Albemarle Street
Mayfair
London
W1S 4HA

Arthur Andersen

180 Strand
London
WC2R 1BL

Tel 020 7438 3000
Fax 020 7831 1133

www.andersen.com

Dear Sir,

We hereby submit our resignation as auditors of Orb Commercial Limited with effect from 31 July 2002.

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 company's members or creditors.

Yours faithfully,

Arthur Andersen

