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ARTHUR ANDERSEN

13 June 2001

The Company Secretary
Saul Bercott Limited
56-57 Argyll Arcade
Glasgow
G2 8BG

Arthur Andersen
1 City Square
Leeds
LS1 2AL
Tel 0113 207 7000
Fax 0113 207 7001

Our ref PGF/JST

Dear Madam

As requested, we hereby submit our resignation as auditors of Saul Bercott Limited with immediate effect.

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

