

**ANDERSEN**

The Company Secretary  
D & H Cohen Limited  
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Arthur Andersen

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31 July 2002

Dear Sir

As requested, we hereby submit our resignation as auditors of D & H Cohen 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 sincerely,

Arthur Andersen

