



**ANDERSEN**

The Board of Directors  
Haden Young Limited  
42-44 Clarendon Road  
Watford  
Hertfordshire  
WD17 1DR

**Arthur Andersen**  
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22 July 2002

Dear Sir

**Haden Young Limited**  
**Company Number 215402**

We hereby submit our resignation as auditors of Haden Young 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

