



Arthur Andersen

Four Brindleyplace
Birmingham
B1 2HZ

Tel 0121 644 2000
Fax 0121 644 2100

www.andersen.com

31 July 2002

The Company Secretary
Ricoh UK Products Limited
Priorslee
Telford
Shropshire
TF2 9NS

Dear Sir,

1763860

We hereby submit our resignation as auditors of Ricoh UK Products 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

