

Leck Group Limited Leck House 80 Deansgate Lane Timperley Altrincham Cheshire WA14 1SP Arthur Andersen

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24 June 2002

Dear Sir

As requested, we hereby submit our resignation as auditors to Leck Group 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

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COMPANIES HOUSE D2/07/02