



The Company Secretary
Millward Brown UK Limited
Olympus Avenue
Tachbrook Park
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CV34 6RJ

Arthur Andersen

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26 July 2002

Dear Sir

We hereby submit our resignation as auditors of Millward Brown UK Limited (Company Number: 1915514) 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

