

# ANDERSEN

The Company Secretary  
Blemain Group PLC  
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19 July 2002

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Email: matthew.d.powell@andersen.com  
Our ref: mp/aw/lemp0024

Dear Sir,

We hereby submit our resignation as auditors of the following companies with effect from 31 July 2002.

Blemain Group PLC  
Blemain Finance Ltd  
Briar Hill Court Ltd  
Cheshire Mortgage Corporation Ltd  
Factfocus Ltd - 1402330  
General Allied Properties Ltd  
Harpmanor Ltd  
Heywood Finance Ltd  
Heywood Leasing Ltd  
Jerrold Mortgage Corporation Ltd  
Lancashire Mortgage Corporation Ltd  
Manor Golf Club Ltd  
Monarch Recoveries Ltd  
North Western Properties and Developments Ltd  
Privileged Properties Ltd  
Provincial & Northern Properties Ltd  
Spot Finance Ltd  
Sterling Property Company Ltd  
Supashow Ltd



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 companies' members or creditors.

Yours faithfully,