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The Directors
Hammond & Champness Limited
Traffic Street
Nottingham
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Our ref 5/db/njj/4077may

Contact David Basra
0121 232 3081

8 July 2002

Dear Sirs

Notice of resignation

Company number: 272643

We hereby give notice of our resignation as auditors of your company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work and authorised to carry on investment business

by the Institute of Chartered Accountants in England and Wales. The principal place of

business is 8 Salisbury Square, London EC4Y 9BB where a list of partners' names is open to inspection