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The Directors
Wilkes Lucas Limited
130 Wood Street
London
EC2V 6EQ

Our ref ABT/JDG/572

Alan B Taylor

Tel 0171 311 8820

30 July 1996

Company registered No: 368205

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from 30 July 1996.

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

Yours faithfully

KPMG

KPMG



Member firm of
KPMG (International)

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 8BB
where a list of partners'
names is open to inspection.



Statement to the directors of Wilkes Lucas Limited on ceasing to hold office as auditors

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.

KPMG

KPMG
Chartered Accountants
Registered Auditors
30 July 1996

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