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Private & confidential

The Directors
Dutton-Forshaw (Land Machinery) Limited
The Threshing Barn
Bignell Park Barns
Chesterton
Bicester
Oxon
OX26 8TD

Our ref cag/113/jf/akl.3031may02

Contact Jo Foxton
0121 232 3031

7 June 2002

Dear Sirs

Notice of resignation – Dutton-Forshaw (Land Machinery) Limited (registered number: 447678)

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



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Contact Jo Foxton
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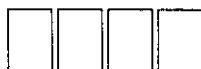
Dear Sirs

Statement to the directors of Dutton-Forshaw (Land Machinery) Limited (registered number: 447678) 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.

Yours faithfully

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