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The Directors  
Haigh & Ringrose Limited  
111 Westminster Bridge Road  
LONDON  
SE1 7UE

26 February 1997

Dear Sirs

**Notice of resignation - Haigh & Ringrose Limited**

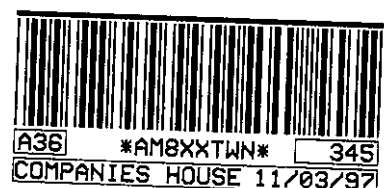
We hereby give notice of our resignation as auditors of the company with effect from today.

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

Yours faithfully

*KPMG*

KPMG





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SE1 7UE

26 February 1997

Dear Sirs

**Statement to the directors of Haigh & Ringrose Limited on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985**

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

*KPMG*

KPMG