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DX 38050 Blackfriars

The Directors
Allied Domecq Investments Ltd
24 Portland Place
London
W1N 4BB

Company registered no: 585340


17 February 1997

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from 17 February 1997.

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

Yours faithfully


KPMG



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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.



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24 Portland Place
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W1N 4BB

17 February 1997

**Statement to the directors of Allied Domecq Investments Ltd 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

*Chartered Accountants
Registered Auditors
London*



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