



KPMG Audit Plc

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London EC4Y 8AE
United Kingdom

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Fax +44 (0) 20 7311 5834
DX 38050 Blackfriars

The Directors
Lombard North Central Wheelease Limited
3 Princess Way
Redhill
Surrey
RH1 1NP

Your ref

Our ref js/536

Contact Mike Peck
020 7311 5841

15 August 2000

Dear Sirs

Notice of resignation – Lombard North Central Wheelease Limited (no. 671321)

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 Audit Plc

KPMG Audit Plc



KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG
International, a Swiss association

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants in

England and Wales,
Registered in England
Number 3110745

Registered office
8 Salisbury Square,
London EC4Y 8BB



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15 August 2000

Dear Sirs

**Statement to the directors of Lombard North Central Wheelease Limited (no. 671321)
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 Audit Plc

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COMPANIES HOUSE

29/08/00



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