



1 Waterloo Way
Leicester
LE1 6LP
United Kingdom

Tel +44 (0) 116 256 6138
Fax +44 (0) 116 256 6026
DX 719593 Leicester 17

The Directors
Overman Son and Company Limited
The Estate Office
Braybrook Road
Arthingworth
Market Harborough
Leicestershire
LE16 8JT

3 June 2004

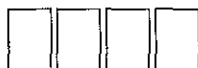
Dear Sirs

**Statement to the Directors of Overman Son and Company Limited
(Company number: 732161) 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

KPMG LLP



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection