



KPMG Audit Plc

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The Directors
Servisair plc
19/21 Ack Lane East
Bramhall
Stockport
Cheshire
SK7 2BE

Our ref ps/u/03/99/res

17 December 1999

Dear Sirs

Notice of resignation - Servisair plc (no. 924991)

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

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

Yours faithfully

KPMG Audit Plc



Member firm of
KPMG International

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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Cheshire
SK7 2BE

Our ref ps/u/03/99/res.2

17 December 1999

Dear Sirs

Statement to the directors of Servisair plc (no. 924991) 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

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