



KPMG Audit Plc

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United Kingdom

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DX 38050 Blackfriars

The Directors
Lombard Natwest Commercial Services
Limited
Smith House
Elmwood Avenue
Feltham
TW13 7QD

Your ref

Our ref js/536

Contact Mike Peck
020 7311 5841

17 August 2000

Dear Sirs

Notice of resignation – Lombard Natwest Commercial Services Limited (no. 980694)

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

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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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17 August 2000

Dear Sirs

Statement to the directors of Lombard Natwest Commercial Services Limited (no. 980694) 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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