



**KPMG Audit Plc**

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The Directors  
Plan Insure Limited  
Plan Invest House  
9 King Edward Street  
Macclesfield  
Cheshire  
SK10 1AQ

Our ref rjg/rs/vw/50

COPY

31 October 2002

Dear Sirs

**Notice of resignation: Plan Insure Limited**  
**Company registration number: 01179095**

We hereby give notice of our resignation as auditors of your company with effect from 31 October 2002.

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

Yours faithfully

*KPMG Audit Plc*

cc Companies House

