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The Directors
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Our ref Dai/sw/038/001

Contact David Irvine
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20 December 2002

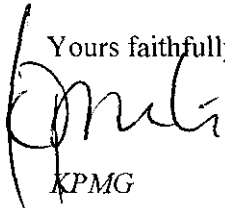
Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect 20 December 2002.

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

Yours faithfully


KPMG

Enclosures:



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

KPMG is registered to carry on audit work and authorised to carry on investment business

by the Institute of Chartered Accountants in England and Wales. The principal place of

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