



**KPMG Audit Plc**

The Fountain Precinct  
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United Kingdom

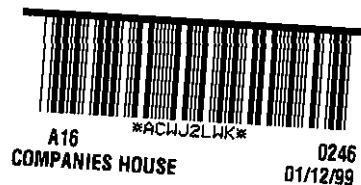
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**Private & confidential**

The Directors  
Darby Group Plc  
Darby House  
Sunningdale Road  
SCUNTHORPE  
North Lincolnshire  
DN17 2SS

Our ref je/jc

19 November 1999



Dear Sirs

**Notice of resignation : Darby Group Plc (No 1285055)**

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*

*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.