



KPMG Audit Plc

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Private & confidential

The Directors
Aspen Insurance Services PLC
Aspen House
Thomas Street
CIRENCESTER
Glos GL7 2AX

Our ref jaa/kgw/9

9 October 1996

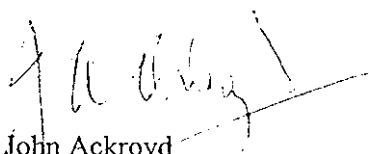
Dear Sirs

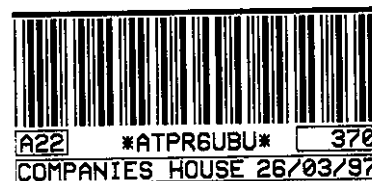
Notice of resignation - Aspen Insurance Services PLC (registered number: 1324965)

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
For KPMG Audit Plc


John Ackroyd
Audit Director



Member of

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants

Registered in England
Number 3110745
Registered office
8 Salisbury Square






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**Statement to the directors of Aspen Insurance Services PLC
(registered number: 1324965) on ceasing to hold office as auditors**

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.


For KPMG Audit Plc
Chartered Accountants
Registered Auditors

9 October 1996



Member of
KPMG International

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Chartered Accountants
in England and Wales

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Number 3110745
Registered office
8 Salisbury Square
London EC4A 3DP

