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Private & confidential

The Directors
Brintons Overseas Holdings Limited
PO Box 16
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West Midlands DY10 1AG

Our ref dtb/6/mwe/lmb

14 June 2002

Dear Sirs

Notice of resignation

Brintons Overseas Holdings Limited (registered number 01351648)

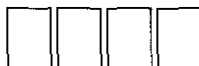
We hereby give notice of our resignation as auditors of your company with effect from today.

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

Yours faithfully

KPMG

KPMG



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

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

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