



2 Cornwall Street
Birmingham B3 2DL

Telephone 0121 232 3000
Telefax 0121 232 3500
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The Directors
Sumit PLC
3100 Solihull Parkway
Birmingham Business Park
Birmingham
B37 7YN

Our ref jah/6/jsh/js.467f

Contact Justin Hines
0121 232 3065

17 February 1997

Dear Sir

Notice of resignation - Sumit PLC (no. 1462512)

We hereby give notice of our resignation as auditors of the company with effect from 17 February 1997.

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

Yours faithfully

KPMG

KPMG

Enclosures



Member firm of
KPMG International

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



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Dear Sir

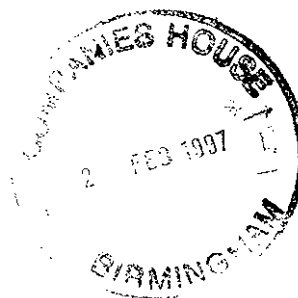
Statement to the directors of Sumit PLC (no. 1462512) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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.

Yours faithfully

KPMG

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