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The Director
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Newton Road
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Hinckley
Leics
LE10 3DS

Your ref

Our ref pmh/jw/2

Contact PM Harris
0116 256 6138

17 October 2000

Dear Sir

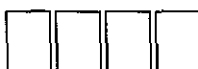
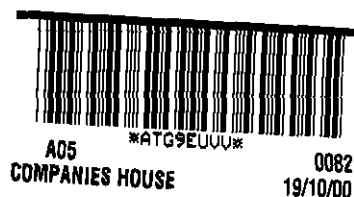
Statement to the Director of Supa- Bounce Limited (no. 1582571) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985.

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

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 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