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Private & confidential

The Directors,
Speed 8600 Limited
Integrated Dental House
Sunset Business Park
Manchester Road
Kearsley
BL4 8RH

24 March 2002

Your ref

Our ref Cr/dm/ag/dept1

Contact Chad Ryan
0161 426 4219

Dear Sirs

**Statement to the directors of Speed 8600 Limited (01673880) 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



ED3
COMPANIES HOUSE
A16
COMPANIES HOUSE
EH13CB71
0040
29/05/02
ACR01A13
0178
04/05/02



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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