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One North Fourth Street  
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United Kingdom

Tel +44 (0) 1908 844827  
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DX 31422

The Directors  
Castle Oils Limited  
Crompton Road  
Ilkeston  
Derbyshire DE7 4BG

Our ref eg/411

Contact John Guy  
01908 844966

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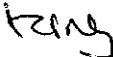
16 May 2002

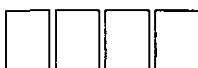
Dear Sirs

**Notice of resignation**

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.

Your faithfully

  
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



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16 May 2002

Dear Sirs

**Statement to the directors of Castle Oils Limited 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.

KPMG  
Chartered Accountants  
Registered Auditors  
Milton Keynes



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