

**KPMG**

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The Directors  
Castle Oils Limited  
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DE7 4BG

Our ref      wac/hll/let39  
  
Contact      Wayne Causon  
                 01908 844990


27 February 1998

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.

Yours faithfully

  
KPMG

