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The Directors
Select Appointments (Holdings) Limited
Ziggurat
Grosvenor Road
St Albans
Hertfordshire
AL1 3HW

Our ref 411/mvm/s/s/r/n/sah

Contact Ian Parker
01908 844977

11 May 2000

Dear Sirs

Notice of resignation - Select Appointments (Holdings) Limited (no. 01753882)

We hereby give notice of our resignation as auditors of the company with effect from today.

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

Yours 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 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 Sirs

**Statement to the directors of Select Appointments (Holdings) Limited (no. 01753882)
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

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