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DX 38050 Blackfriars

COPY

The Trustees  
British Sugar Foundation  
PO BOX 26  
Oundle Road  
Peterborough  
PE2 9QU

186 8290

13 May 2002

Dear Sir

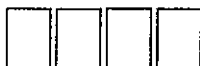
**Notice of Resignation**

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.

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 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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**STATEMENT TO THE TRUSTEES OF THE BRITISH SUGAR FOUNDATION 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*  
*Chartered Accountants*  
*Registered Auditors*



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