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The Directors
LG Electronics U.K. Limited
LG House
264 Bath Road
Slough
Berkshire
S11 4DT

13 June 2002

Our ref pp/746

2143888

Dear Sirs

Notice of resignation – LG Electronics U.K. Limited – (Registered number 02143888)

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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13 June 2002

Dear Sirs

**STATEMENT TO THE DIRECTORS OF LG ELECTRONICS U.K. 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
Chartered Accountants
Registered Auditors

u40Z
15/06/02



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