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The Directors  
Rolls-Royce & Partners Finance Limited  
65 Buckingham Gate  
LONDON  
SW1E 6AT

Our ref rhr/wsm/943

Company registered No: 2159897

20 November 1996

Dear Sirs

**Notice of resignation**

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

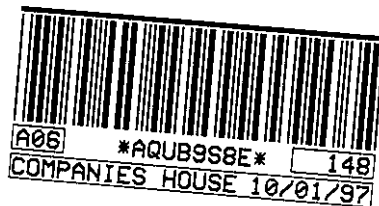
We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

*KPMG*

KPMG

Enclosures:



Member firm of  
KPMG (International)

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.



Notice of resignation  
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**Statement to the directors of Rolls-Royce & Partners Finance 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*

*KPMG*

*Chartered Accountants  
Registered Auditors*

20 November 1996, London