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Auditor's statement on ceasing to hold office

'STATEMENT TO THE DIRECTORS OF SOLENT PARKWAY (1630) MANAGEMENT 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

Arlington Business Park
Theale
Reading
Berkshire
RG7 4SD

15 July 1996

