



KPMG Audit Plc

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The Directors
Spargo Consulting Plc
31 Beaufort Court
Admirals Way
Waterside
South Quay
London
E14 9XL

Our ref njp/mlb/le1

7 October 1998

Dear Sirs

Spargo Consulting Plc

Statement to the directors on ceasing to hold office 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

KPMG Audit Plc
Chartered Accountants
Registered Auditors



Member firm of
KPMG International

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants
in England and Wales

Registered in England
Number 3110745
Registered office
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