



KPMG Audit Plc

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The Directors
NatWest Corporate Finance Limited
3 Princess Way
Redhill
Surrey
RH1 1NP

Your ref

Our ref mp/529

Contact Mike Peck
020 7311 5841

22 November 2000

Dear Sirs

Notice of resignation - NatWest Corporate Finance Limited (no. 2353835)

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

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

Yours faithfully

KPMG Audit Plc

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KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG
International, a Swiss association

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

England and Wales.
Registered in England
No 3110745

Registered office
8 Salisbury Square
London EC4Y 8BB



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22 November 2000

Dear Sirs

**Statement to the directors of NatWest Corporate Finance Limited (no. 2353835) on
ceasing to hold office as auditors 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

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