



KPMG Audit Plc

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Private & confidential

The Directors
TSB General Insurance Services Limited
Charlton Place
Andover
Hampshire
SP10 1RE

Our ref dab/hml/9

Contact Alun Bowen
01222 468010

10 July 1997

Dear Sirs

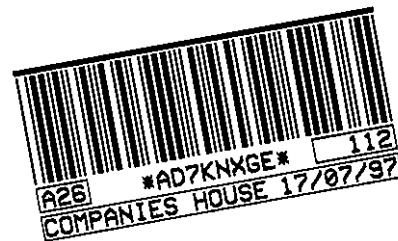
Notice of resignation - TSB General Insurance Services Limited (no. 2376164)

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



Member 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
8 Salisbury Square
London EC4Y 8BB



**Statement to the directors of TSB General Insurance Services Limited (no. 2376164) 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.

KPMG Audit Plc

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10 July 1997