

KPMG

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United Kingdom

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The Directors
TSB General Insurance Services Limited
71 Lombard Street
LONDON
EC3P 3BS

12 December 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

227464



KPMG

**STATEMENT TO THE DIRECTORS OF TSB GENERAL INSURANCE SERVICES
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 Auditor*

12 December 1996

PO Box 95
8 Salisbury Square
LONDON
EC2V 7SB

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COMPANIES HOUSE 23/12/96