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2470008

The Directors Juneford Limited Whitbread House Park Street West Luton LU1 3BG WE HEREBY CERTIFY THIS TO SEE A 31 May 2002

AND COMPLETE COPY OF THE UNITED TO SEE THE UNITED TO SEE

179 GREAT PORTLAND STREET LONDON WIW 6LS

Dear Sirs

Audit resignation for Juneford Limited (the "Company")

Set out below is the notice required by section 394 Companies Act 1985 in connection with our ceasing to hold office as the Company's auditor on 31 May 2002.

We confirm that there are no circumstances with our ceasing office as the Company's auditor which we consider should be brought to the attention of the Company's members or creditors.

The Company need take no further action in relation to this letter.

Yours faithfully

Ernst & Young LLP

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COMPANIES HOUSE 14/06/02

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