



KPMG Audit Plc

7<sup>th</sup> Floor  
1 Canada Square  
Canary Wharf  
London E14 5AG  
United Kingdom

Tel +44 (0) 20 7311 1000  
Fax +44 (0) 20 7311 5837  
DX 38050 Blackfriars

The Directors  
Poppyhurst Limited  
135 Bishopsgate  
London  
EC2M 3UR

Our ref pjk/529

Contact Iain Cummings  
020 7311 5240

8 December 2000

Dear Sirs

**Statement to the directors of Poppyhurst Limited (No. 02548026) 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

*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