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The Directors
Redcliffe International (Shipping) Limited
Monsal House
1 Bramble Way
Somercotes
Alfreton
Derbyshire
DE55 4RH

Our ref caw/cel/003-02caw

27 February 2001

Dear Sirs

**Statement to the directors of Redcliffe International (Shipping) Limited
(registered number 2684289) on ceasing to hold office as auditors pursuant
to section 394 of the Companies Act 1985**

In accordance with section 394 of 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

KPMG, a partnership established under English law, is a member of XPMG International, a Swiss association

KPMG is registered to carry on audit work and authorised to carry on investment business

by the Institute of Chartered Accountants in England and Wales. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection



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