



KPMG Audit Plc

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The Directors
SEEBOARD International Limited
Forest Gate
Brighton Road
Crawley
West Sussex
RH11 9BH

Our ref pj/cn/592

Contact Paul Johnson
01223 366692
Ext 2026

14 September 2000

Dear Sirs

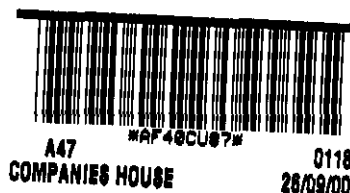
Notice of resignation – SEEBOARD International Limited (no. 2693107)

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



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
Number 3110745

Registered office
8 Salisbury Square,
London EC4Y 8BB