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London EC4Y 8AE

Tel 0171-311 1000  
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2698894

The Directors  
Citicorp Diners Club Limited  
336 Strand  
London  
WC2R 1HB

Our ref nd/529/10  
Contact Ian Dewar  
0171-311-5301

20 September 1996

Dear Sirs

**Notice of resignation**

We hereby give notice that we shall not be seeking re-appointment as auditors of the company when our present term of office expires at the forthcoming annual general meeting of the company.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

KPMG

Enclosures



I hereby certify that this is a  
true and correct copy of the original.

*[Signature]*

Assistant Secretary



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Our ref nd/529/110

Contact Ian Dewar  
0171-311 5301

20 September 1996

Dear Sirs

**Statement to the directors of Citicorp Diners Club 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.

Yours faithfully

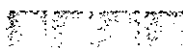
*KPMG*

**KPMG**  
*Chartered Accountants*  
*Registered Auditors*

I hereby certify that this is a  
true and correct copy of the original.

*[Signature]*

*Assistant Secretary*



Member of  
KPMG International

KPMG Audit Plc is  
registered to carry on audit  
work by the Institute of  
Chartered Accountants  
in England and Wales

Registered in England  
Number 0105050x 242,  
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336 Strand,  
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London WC2R 1HB

**CITICORP DINERS CLUB LIMITED**  
336 Strand,  
London WC2R 1HB