



St Nicholas House
Park Row
Nottingham
NG1 6FQ

Tel +44 (0) 115 935 3535
Fax +44 (0) 115 935 3500
DX 10131 Nottingham 1

Private & confidential

The Directors
Equipment Support and Services Limited
C41 Barwell Business Park
Chessington
Surrey
KT9 2NY

Our ref cm\drm\ljd\la\002-10

4 November 1996

Dear Sirs

Statement to the directors of Equipment Support and Services 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



Member firm of
Klynveld Peat Marwick Goerdeler

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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