



St James' Square
Manchester M2 6DS
United Kingdom

Tel +44 (0)161 838 4000
Fax +44 (0)161 838 4040
Telex 668265 PMMMAN G
DX 718187 Manchester 3
E-mail mudassir.khan@kpmg.co.uk

Private & confidential

The Directors
Cash Centres Limited
46 Brook Street
CHESTER
CH1 3DZ

Your ref

Our ref ajh/mk/63

Contact Mudassir Khan
0161 838 4000
Ext 4417

13/12/99

Dear Sirs

Letter of resignation as auditors

Statement to the directors of Cash Centres Limited (registered no. 2736661) 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

KPMG



Member firm of
KPMG International

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.



INVESTOR IN PEOPLE