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The Board of Directors
Network Disaster Recovery Limited
Enterprise Way
Unit 2
Aston Science Park
BIRMINGHAM
B7 4BH

Our ref mwb/svr/48

23 May 1995

Dear Sirs

Statement on ceasing to act as auditors
Company number : 2783452

Following our resignation as auditors, we report that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

KPMG



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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