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The Directors
McBride Holdings Ltd
McBride House
Penn Road
Beaconsfield
Buckinghamshire
HP9 2FY

Company registered No: 02805339

19 November 1996

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from today.

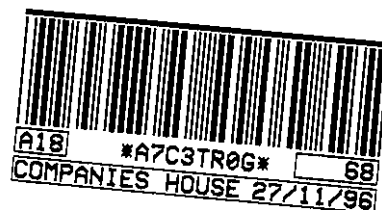
We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

Wong

KPMG

Enclosures:



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.



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19 November 1996

Dear Sirs

Statement to the directors of McBride Holdings Ltd 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

Registered auditors



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