



St James' Square
Manchester
M2 6DS

Tel 0161 838 4000
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Private & confidential

The Directors
Edge Hill LRC Ltd
St Helens Road
Ormskirk
L39 4QP

2864238

Our ref dt/16/jb-2520

30 September 2002

Dear Sirs

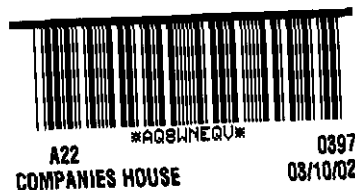
Notice of resignation

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

KPMG



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

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

authorised by the Financial Services Authority for investment business activities. 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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The Directors
Edge Hill LRC Ltd
St Helens Road
Ormskirk
L39 4QP

Our ref dt/16/jb-2519

30 September 2002

Dear Sirs

Statement to the directors of Edge Hill LRC 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
Chartered Accountants
Registered Auditors



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