



PO Box 695
8 Salisbury Square
London EC4Y 8BB
United Kingdom

Tel +44 (0) 171-311 1000
Fax +44 (0) 171-311 3311
Telex 8811541 KPMGLO G
DX 38050 Blackfriars

The Directors
RRPF Engine Leasing (No.2) Limited
65 Buckingham Gate
LONDON
SW1E 6AT

Our ref rhr/wsm/943

Company registered No: 2873019

20 November 1996

Dear Sirs

Notice of resignation

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

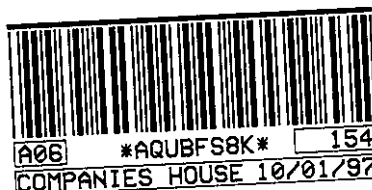
We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

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.



Notice of resignation

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Statement to the directors of RPPF Engine Leasing (No.2) 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.

KPMG

KPMG

Chartered Accountants

Registered Auditors

20 November 1996, London