

KPMG Audit Plc

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BAS Consulting Limited Buchanan House 24-30 Holborn London EC2N 2HS

Our ref mr/lh/rp/643

3 November 2000

Dear Sir

Statement to the directors of BAS Consulting Limited (2876729) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 198

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 sincerely

KPMG Audit Plc

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