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The Directors  
Harbinger UK Limited  
Quay West  
Trafford Wharf Road  
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Manchester  
M17 1HH

Your ref

Our ref jmm/746

Contact Jason Mitchell  
0118 964 2093

30 October 2001

Dear Sirs

**Statement to the directors of Harbinger UK Limited (Registered Number 2942785) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985**

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*

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 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