

3070670

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The Directors
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Sir Tom Finney Way
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PRESTON
Lancashire
PR1 6RU

Our ref sgd/pb/38
Contact Stephen G Dunn
01772 473604

7 June 2002

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from 7 June 2002.

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

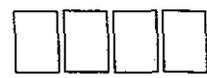
Yours faithfully

KPMG



A50 #AZ12YF28# 0372
COMPANIES HOUSE 15/10/02

Company NO. 3070670



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