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The Directors
Macquarie Infrastructure Investments (UK)
Limited
Level 9
Alban Gate
125 London Wall
London EC2Y 5AS

9 May 2001

Your ref

Our ref jm/592

Contact Jamie Malcolmson
020 7311 1000
Ext 6373

Dear Sirs

Statement to the directors of Macquarie Infrastructure Investments (UK) Limited (no. 3074537) 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, 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