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The Directors
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Our ref wae/dai/mb/37
tjhtjh/llp
Contact Bill Enevoldson
0161 246 4093

17 October 2002

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect 17 October 2002.

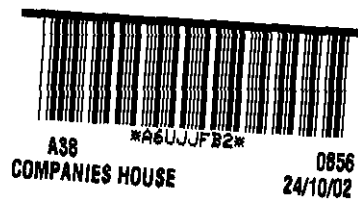
We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

KPMG

Enclosures:



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