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Our ref 411/ke/lal/ec/let037

Contact Stephen Wardell
01908 844910

17 February 2000

Dear Sirs

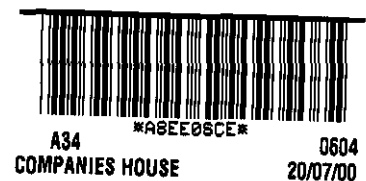
We write to inform you that we hereby resign from our office as Auditors of the Company.

This letter constitutes the notice of our resignation required by Section 394(1) of the Companies Act 1985 (as amended by S123 of the CA 1989). There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the Company.

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 available.