



Canary Wharf (38th Floor)
1 Canada Square
London
E14 5AG
United Kingdom

Tel +44 (0) 20 7311 1000
Fax +44 (0) 20 7311 3311
DX 38050 Blackfriars

VV Redhill G.P. Limited
4 Broadgate
London
EC2M 2DA

Our ref kb/592

Contact Bill Holland
020 7311 6371

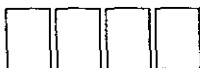
7 June 2002

**Statement to the Directors of VV Redhill G.P. Limited (registered number: 3242396) on
ceasing to hold office as auditors**

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.

KPMG

KPMG
Chartered Accountants
Registered Auditors
8 Salisbury Square
London
EC4Y 8BB



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