



**KPMG Audit Plc**

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COPIES

The Directors  
UKCL Limited  
Walton Hall Avenue  
LIVERPOOL  
L67 1AN

Your ref

Our ref pe/hr/28

Contact Peter Evans  
0151 473 5111

31 October 2000

Dear Sirs

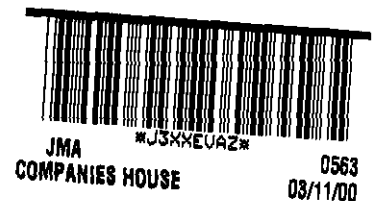
**Notice of resignation : UKCL Limited (Reg. no. 3266491)**

We hereby give notice of our resignation as auditors of the company with effect from 31 October 2000.

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 Audit Plc*



KPMG Audit Plc, a company  
incorporated under the UK Companies  
Acts, is a member of KPMG  
International, a Swiss association

KPMG Audit Plc is  
registered to carry on audit  
work by the Institute of  
Chartered Accountants in

England and Wales.  
Registered in England  
No 3110745

Registered office  
8 Salisbury Square  
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