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P&O Nedlloyd Container Line Limited
Beagle House
Braham Street
LONDON
E1 8EP

3279820

Dear Sirs

Resignation

We hereby give notice that we shall not be seeking reappointment as auditors of the company when our present term of office expires at the next annual general meeting of the company.

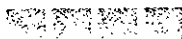
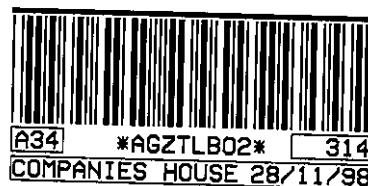
We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

KPMG

Date: 18 November 1998



Member firm of
KPMG network

KPMG is registered
to carry on audit work and
authorised to carry on
other statutory work

by the Institute of
Chartered Accountants in
England and Wales. The
firm's name is

business at Salisbury
Square, London EC4V 8BB
where a list of partners
names is open to inspection

