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The Directors
Tufton Developments Limited
Godsel Road
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BR8 8EX

Our ref L004LLP06

Contact Colin Cook

11 June 2002

Dear Sirs

Tufton Developments Limited Registered Number - 3423317

We hereby give notice of our resignation as auditors of the company with effect from today.

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

Yours faithfully

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 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 9BB where a list of partners' names is open to inspection