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COPY

Private & confidential

The Directors
PII Limited
Atley Way
North Nelson Industrial Estate
Cramlington
Northumberland NE23 9WW

Our ref mrt/dt/jr/314

Contact Danny Tobin
0191 401 3889

23 October 2002

Dear Sirs

Notice of resignation – PII Limited
Company registration number: 3424425

We hereby give notice of our resignation as auditors of your company with effect from 23 October 2002.

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

Yours faithfully

KPMG LLP

KPMG LLP



KPMG LLP,
KPMG LLP, a UK limited liability partnership,
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a Swiss association

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carry on audit work by the
Institute of Chartered
Accountants in England and

Wales and authorised by
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London EC4Y 8BB

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23 October 2002

Dear Sirs

Statement to the directors of PII Limited 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.

Yours faithfully

KPMG LLP

KPMG LLP
Chartered Accountants



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