



KPMG Audit Plc

1 Puddle Dock
London
EC4V 3PD
United Kingdom

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

The Directors
Westminster Beaumont Properties (Southgate)
Limited
Westminster House
Randalls Way
Leatherhead
Surrey
KT22 7TZ

Our ref ps/646

7 January 2003

Dear Sirs

**Statement to the directors of Westminster Beaumont Properties (Southgate) Limited
(registered number 03425314) on ceasing to hold office as auditors pursuant to section
394 of the Companies Act 1985**

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 sincerely

WPM Audit Plc

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
London EC4Y 8BB