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MAZARS NEVILLE RUSSELL
Chartered Accountants

STATEMENT TO THE DIRECTORS OF NAMECO NO. (56) 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 resignation that we consider should be brought to the attention of the companies members or creditors.

Mazars Neville Russell
CHARTERED ACCOUNTANTS
And Registered Auditors
24 Bevis Marks
LONDON
EC3A 7NR

4 January 2000



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IN ENGLAND AND WALES.

MEDIUM-SIZED FIRM
OF THE YEAR 1999,
AWARDS FOR EXCELLENCE
ACCOUNTANCY AGE

MAZARS NEVILLE RUSSELL
Chartered Accountants

The Directors
Nomina plc
42 Crutched Friars
LONDON
EC3N 2AP

Our ref MJG/NMS/mdr4370

Telephone 0171 220 3277

4 January 2000

Dear Sirs

We hereby resign as auditors of Nameco No. (52) Limited

Yours faithfully

Mazars Neville Russell

00/02/00