



KPMG Audit Plc

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The Directors
Whinney Hill Energy Limited
20-22 Queen Street
Mayfair
London
W1X 7PJ

Our ref prj/prt/srp/592

Contact Paul Johnson
0171 311 6477

15 June 1999

Dear Sirs

Notice of resignation - Whinney Hill Energy Limited (no. 03466084)

We hereby give notice of our resignation as auditors of the company with effect from ^{15 June}~~15~~ June 1999.

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

Yours faithfully

KPMG Audit Plc



Member firm of
KPMG International

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants
in England and Wales.

Registered in England
Number 3110745
Registered office
8 Salisbury Square,
London EC4Y 8BB





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15 June 1999

Dear Sirs

Statement to the directors of Whinney Hill Energy Limited (no. 03466084) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

In accordance 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

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