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The Directors
Norwich School Enterprises Limited
71a The Close
NORWICH
Norfolk
NR4 1DD

4 February 2000

Dear Sirs

Statement to the directors of Norwich School Enterprises Limited registered number 3538479 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 faithfully

Parc

KPMG



