



LINK INTERCHANGE NETWORK LTD

21 August 2002

3565766

The Registrar of Companies
Companies House
Crown Way
Maindy
CARDIFF
CF4 3UZ

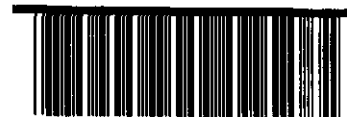
Dear Sirs

Notice of Resignation
LINK Interchange Network Limited
LINK Financial Services Limited
LINK Retail Services Limited

I enclose a copy of a letter from KPMG giving notice of their resignation as auditors of the above-named Companies.

Yours sincerely

M E Cryan FCIC
Company Secretary



ED9
COMPANIES HOUSE

E1UHYDLS

0044
23/08/02



BS7799
Reg No IS 45681



INVESTOR IN PEOPLE

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REGISTERED IN ENGLAND Number. 3565766

REGISTERED OFFICE: ARUNDEL HOUSE • 1 LIVERPOOL GARDENS • WORTHING • WEST SUSSEX • BN11 1SL



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The Directors
LINK Interchange Network Limited
4 Cardale Park
Beckwith Head Road
Harrogate
North Yorkshire
HG3 1RY

Your ref

Our ref pmcs/214

Contact John Ellacott
0113 231 3122

14 May 2002

Dear Sirs

Notice of resignation
LINK Interchange Network Limited (no. 03565766)
LINK Financial Services Limited (no. 02094830)
LINK Retail Services Limited (no. 02094831)

We hereby give notice of our resignation as auditors of the above named companies with effect from today.

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

Yours sincerely

KPMG



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

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

authorised by the Financial Services Authority for investment business activities. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection