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**Private & confidential**

The Directors  
Sabroe (U.K.) Holdings Limited  
1-8 Eaves Court  
Bonham Drive  
Sittingbourne  
ME10 3RY

Our ref llp/04-017-1

17 May 2002

Dear Sirs

**Sabroe (UK) Holdings Limited - Registered number 03636755**

We hereby give notice of our resignation as auditors of your company with effect from today.

Yours faithfully

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 and authorised to carry on investment business

by the Institute of Chartered Accountants in England and Wales. The principal place of

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



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Registrar of Companies  
Companies House  
Crown Way  
Cardiff  
CF14 3UZ

17 May 2002

Dear Sirs

**Notice of resignation**

On behalf of the company stated in the attached letter, please find enclosed a copy of our notice of resignation as auditors. There are no circumstances in relation to our resignation from this company which we have brought to the attention of the company's members or creditors and hence no statement of circumstances is enclosed.

Yours faithfully

  
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