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The Directors  
ISS Finance and Investment (Bishop Auckland) Ltd  
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GU21 5BS

Our ref llp/742

Contact Kevin Moore  
(0118) 964 2010

31 May 2002

Dear Sirs

**Notice of resignation - ISS Finance and Investment (Bishop Auckland) Ltd (Registered No: 03747087)**

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

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

Yours faithfully

KPMG

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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