



**KPMG Audit Plc**

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The Directors  
Plan Invest Limited  
Plan Invest House  
9 King Edward Street  
Macclesfield  
Cheshire  
SK10 1AQ

COPY

Our ref rjg/rs/vw/50

31 October 2002

Dear Sirs

**Notice of resignation: Plan Invest Limited**  
**Company registration number: 3883952**

We hereby give notice of our resignation as auditors of your company with effect from 31 October 2002.

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

Yours faithfully

*KPMG Audit Plc*

cc Companies House

