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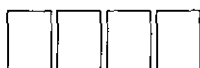
15 September 2004

Statement to the directors of Cintra Airports (UK) Limited (04085761) 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.

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KPMG LLP



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