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The Directors
IMS Limited
Fircroft Way
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Our ref L005LLP06

Contact David Forge
01293 652000

11 June 2002

Dear Sirs

Statement to the directors of IMS Limited (no. 4259451) 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.

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 by the Institute of Chartered Accountants in England and Wales and



A10
COMPANIES HOUSE
authorised by the Financial Services Authority for investment business activities.
The principal place of

0627
21/06/02

Square, London EC4A 3DP
where a list of partners' names is open to inspection