



100 Temple Street  
Bristol  
BS1 6AG  
United Kingdom

Tel +44 (0) 117 905 4090  
Fax +44 (0) 117 905 4086  
DX 78230 Bristol  
E-mail colin.havill@kpmg.co.uk

The Directors  
Rocma Sterling Ltd  
One Silk Street  
London  
EC2Y 8HQ

Our ref bm/515

Contact Colin Havill  
0117 905 4090

2 July 2002

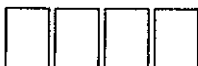
Dear Sirs

**STATEMENT TO THE DIRECTORS OF ROCMA STERLING LIMITED  
(REGISTERED NUMBER 4423649) ON CEASING TO HOLD OFFICE AS  
AUDITORS**

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

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

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