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The Directors
Kenmore Investments Limited
7 Melville Crescent
Edinburgh
EH3 7NA

Your ref

Our ref iam/202

Contact Iain McLaren
0131 527 6615

10 May 2002

Dear Sirs

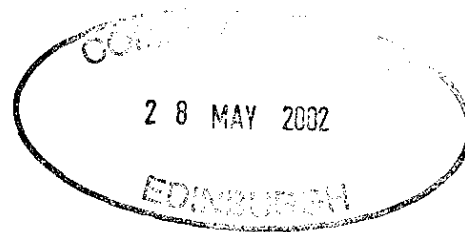
Notice of resignation – Kenmore Investments Limited (No SC102139)

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

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

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