



Saltire Court
20 Castle Terrace
Edinburgh
EH1 2EG
United Kingdom

Tel +44 (0) 131 222 2000
Fax +44 (0) 131 527 6666
DX 553002 Edinburgh 18

The Directors
Gyle Developments Limited
Dolphin House
4 Hunter Square
EDINBURGH
EH1 1QW

Your ref

Our ref jms/202

Contact Jandy Stevenson
0131 527 6616

14 June 2002

Dear Sirs

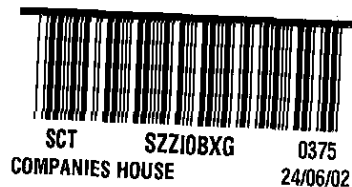
Notice of resignation – Gyle Developments Limited (No SC209693)

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 9BB where a list of partners' names is open to inspection



Saltire Court
20 Castle Terrace
Edinburgh
EH1 2EG
United Kingdom

Tel +44 (0) 131 222 2000
Fax +44 (0) 131 527 6666
DX 553002 Edinburgh 18

The Directors
Gyle Developments Limited
Dolphin House
4 Hunter Square
EDINBURGH
EH1 1QW

Your ref

Our ref jms/202

Contact Jandy Stevenson
0131 527 6616

14 June 2002

Dear Sirs

Statement to the directors of Gyle Developments Limited (No SC209693) 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 9 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection