

KPMG

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The Directors
Vickers-Armstrongs Limited
Vickers House
Millbank Tower
Millbank
London
SW1P 4RA

4 October 1996

Dear Sir

Notice of resignation

Company registered no: 227013

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

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

Yours faithfully

KPMG

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Enclosures

