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Private & confidential

The Directors Retroscreen Limited 327 Mile End Road LONDON E1 4NS Your ref

Our ref nm/578

Contact Nicola May

01293 652185

11 November 2002

Dear Sirs

Statement to the directors of Retroscreen Limited (Registered number 02326557) on ceasing to hold office as auditors

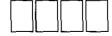
In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

KARG

KPMG Chartered Accountants Registered Auditors







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Contact

Nicola May 01293 652185

11 November 2002

Dear Sirs

Notice of resignation

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

KPICE

KPMG

