



KPMG Audit Plc

1-2 Dorset Rise  
London EC4Y 8AE  
United Kingdom

Tel +44 (0) 20 7311 1000  
Fax +44 (0) 171 311 5860  
DX 38050 Blackfriars

2740602

**Private & confidential**  
The Directors  
Alliance & Leicester plc  
Carlton Park  
Narborough  
Leicester  
LE9 5XX

Our ref iss/sel/a&l/009

Contact Ian Smith  
0116 256 6111

6 November 2000

Dear Sirs

**Statement to the directors on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985**

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office, in respect of the companies set out in Appendix 1, that we consider should be brought to the attention of the companies members or creditors.

Yours faithfully

KPMG Audit Plc

*Enclosures:*



KPMG Audit Plc, a company  
incorporated under the UK Companies  
Acts, is a member of KPMG  
International, a Swiss association

KPMG Audit Plc is  
registered to carry on audit  
work by the Institute of  
Chartered Accountants in

England and Wales:  
Registered in England  
No 3110745

Registered office  
8 Salisbury Square  
London EC4Y 8BB

## Appendix 1

Company registered name	Registered number
Alliance & Leicester Life Assurance Company Limited	2403485
Alliance & Leicester Unit Trust Managers Limited	2740602
Sovereign Leasing (Northern) Limited	1562865
SK Charter Hire (No 1) Limited	66917
SK Marine Limited	3366018
Sovereign Financial Services (Manchester) Limited	1091759