



KPMG Audit Plc

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The Directors
P&O Princess Cruises International Limited
Carnival House
5 Gainsford Street
London
SE1 2NE

Our ref jlh/djc/635
Contact John Hills
020 7311 3344

21 November 2003

Dear Sirs

**Statement to the directors of P&O Princess Cruises International Limited, no. 03902746,
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 that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

KPMG Audit Plc

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

Registered in England No 3110745
Registered office
8 Salisbury Square
London EC4Y 8BB