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Telex 8811541 KPMGLO G
DX 38050 Blackfriars

Amended Company # 1653 765

The Directors
Speywood Group Limited
190 Bath Road
Slough
Berkshire
SL1 3XE

Your ref

Our ref hb/564

Contact Mike Maloney
0207 311 8314

13 June 2002

Dear Sirs

Notice of Resignation

We hereby give notice of our resignation as auditors of your company with effect from 14 June 2002.

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

Yours faithfully

KPMG

KPMG
Chartered Accountants
Registered Auditors

8 Salisbury Square
London
EC4Y 8BB



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work and authorised to carry on investment business

by the Institute of Chartered Accountants in England and Wales. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection



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SL1 3XE

Your ref

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Contact Mike Maloney
0207 311 8314

13 June 2002

Dear Sirs

Statement to the Directors of Speywood Group Limited 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.

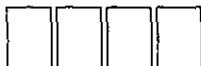
KPMG

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Chartered Accountants
Registered Auditors

8 Salisbury Square
London
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COMPANIES HOUSE

UD20/104



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