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Private & confidential

The Directors
J R Crompton Limited
12th Floor
Sunlight House
Quay Street
Manchester
M3 3JZ

Our ref mh/dt/09/008

21 August 2002

Dear Sirs

Notice of resignation – J R Crompton Limited (no. 58810)

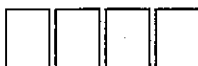
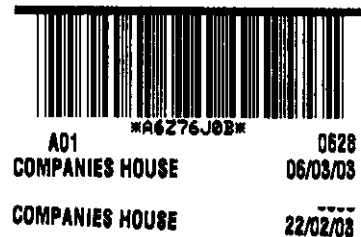
We hereby give notice of our resignation as auditors of the company with effect from today.

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

Yours faithfully

KPMG LLP

KPMG LLP



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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21 August 2002

Dear Sirs

Statement to the directors of J R Crompton Limited (no. 58810) 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

KPMG LLP

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