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The Directors
Taylor Clark plc
32 Haymarket
LONDON
SW1Y 4TP

30 May 2002

Dear Sirs

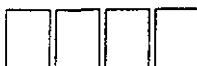
Statement to the directors of Taylor Clark plc (Registered No. 340727P) on ceasing to hold office as auditors

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

KPMG



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

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

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



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Dear Sirs

Statement to the directors of Taylor Clark plc (Registered No. 340727P) 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



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KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

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