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Private & confidential

The Directors
Griffiths Bentley & Co Limited
Seton House
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Warwick
CV34 5DE

Our ref aa/5/tph/njj/4505llp

Contact Tim Holden
0121 232 3056

11 September 2002

Dear Sirs

Statement to the directors of Griffiths Bentley & Co Limited (Company number 437299) 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
Chartered Accountants
Registered Auditors



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