



KPMG Audit Plc

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The Directors
RFD Limited
Kingsway
Dunmurry
Belfast
BT17 9AF

Your ref

Our ref mm/mb

Contact Mike Maloney
020 7311 8314

5 November 2004

Dear Sirs

Statement to the directors of RFD Limited (00488183) 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 cooperative

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Registered office:
8 Salisbury Square, London EC4Y 8BB