



KPMG Audit Plc

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The Directors
Beaufort Air-Sea Equipment Limited
Kingsway
Dunmurry
Belfast
BT17 9AF

Your ref

Our ref mm/mb

Contact Mike Maloney
020 7311 8314

5 November 2004

Dear Sirs

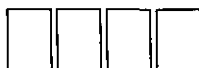
**Statement to the directors of Beaufort Air-Sea Equipment Limited (00509588) on
ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985**

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

Registered in England No 3110745
Registered office:
8 Salisbury Square, London EC4Y 8BB