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STATEMENT TO THE DIRECTORS OF CTL LIMITED 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.

*KPMG*  
KPMG

*Chartered Accountants  
Registered Auditors*

Marlborough House  
Fitzalan Court  
Fitzalan Road  
Cardiff  
CF2 1TE

7 June 1996



Member firm of  
KPMG (International)

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.