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P&O Swire Containers Limited Beagle House Braham Street LONDON E1 8EP 971548

Dear Sirs

## Resignation

We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

Date: 6 January 1999.

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Statement to the directors of P&O Swire Containers Limited (registered no. 971548) 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.

Date: 6 January 1999.