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**STATEMENT TO THE DIRECTORS OF ADWEST INTERNATIONAL 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
Chartered Accountants
Registered Auditors

May 22nd 1997

