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2 Cornwall Street  
Birmingham  
B3 2DL

Tel 0121 232 3109  
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**Private & confidential**

The Directors  
Glenson (Holdings) Limited  
Summer Hill Works  
Powell Street  
Birmingham  
B1 3DH

Our ref mjr/4/gl/lmb-30f

Contact Gavin Lewis  
0121 232 3109

23 December 1999

Dear Sirs

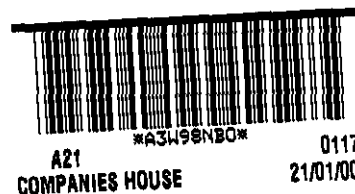
We hereby give notice of resignation as auditors of your company with effect from today.

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

Yours faithfully

KPMG

*Enclosures:*





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Summer Hill Works  
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B1 3DH

Our ref mjr/4/gl/lmb-301

Contact Gavin Lewis  
0121 232 3109

23 December 1999

Dear Sirs

**Statement to the directors of Glenson (Holdings) Limited 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 which we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

*KPMG*

KPMG

*Enclosures:*