



2 Cornwall Street
Birmingham B3 2DL

Telephone 0121 232 3000
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DX 709850 Birmingham 26

1516700

The Directors
Westpark Limited
68 Baker Street
Weybridge
Surrey
KT13 8AL

Our ref mjs/7/jjm/2232a.aks

25 September 1996

Dear Sirs

Notice of resignation

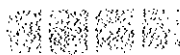
We hereby give notice of our resignation as auditors of your company with effect from today.

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

Yours faithfully

KPMG

Enclosures



Member firm of
the KPMG network

KPMG is registered
to carry on audit work and
authorised to carry on
other statutory work

by the Institute of
Chartered Accountants in
England and Wales. The
particulars of the
authorisation are given in the
statutory statement

business is 8 Salisbury
Square, London EC4Y 898
where a list of partners
may be obtained on request



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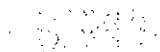
Statement to the directors of Westpark Limited on ceasing to hold office as auditors

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected to our ceasing to hold office that we consider should be brought to the attention of the members or creditors.

Yours faithfully

KPMG

*Chartered Accountants
Registered Auditors*



Members firm of
KPMG Network

KPMG is registered
to carry on audit work and
authorised to carry on
other types of business

by the Institute of
Chartered Accountants in
England and Wales. The
principal office of

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners
may be obtained from



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