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The Directors
SAUR (UK) Limited
22-30 Sturt Road
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Surrey GU16 6HZ

Our ref rw/gw/592

Contact Richard Whittington
020 7311 4195

20 November 2000

Dear Sirs

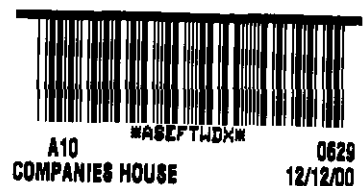
**Statement to the directors of SAUR (UK) Limited (no.1990891) on ceasing to hold office
as auditors pursuant to section 394 of the Companies Act 1985**

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.

Yours faithfully

KPMG

KPMG



KPMG, a partnership established
under English law, is a member of
KPMG International, a Swiss
association

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