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**Private & confidential**

The Directors  
Panel Systems (Holdings) Limited  
Units 3-9  
Welland Close  
Parkwood Industrial Estate  
Rutland Road  
SHEFFIELD  
S3 9QY

Our ref jfw/rel

11 April 2000

Dear Sirs

**Notice of resignation : Panel Systems (Holdings) Limited (No 2577957)**

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



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.