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Deloitte & Touche



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31 March 1998

The Secretary
Blue Star Line Limited
Albion House
20 Queen Elizabeth Street
London SE1 2LS

Dear Sir

BLUE STAR LINE (NORTH AMERICA) LIMITED

This letter is formal notice of our resignation as auditors of the above named company with effect from today's date.

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Deloitte & Touche



**Deloitte Touche
Tohmatsu
International**

Aberdeen, Bath, Belfast, Birmingham, Bournemouth, Bracknell, Bristol, Cambridge, Cardiff, Crawley, Dartford, Edinburgh, Glasgow, Leeds, Leicester, Liverpool, London, Manchester, Milton Keynes, Newcastle upon Tyne, Nottingham, St Albans and Southampton.

Principal place of business at which a list of partners' names is available:
Stonecutter Court, 1 Stonecutter Street, London EC4A 4TR.

Authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.