



PO Box 486
1 Puddle Dock
London EC4V 3PD
United Kingdom

Tel +44 (0) 171-311 1000
Fax +44 (0) 171-311 3311
Telex 8811541 KPMGLO G
DX 38050 Blackfriars

Blue Star Line (North America) Ltd
Beagle House
Braham Street
LONDON
E1 8EP

2606797

Dear Sirs

Resignation

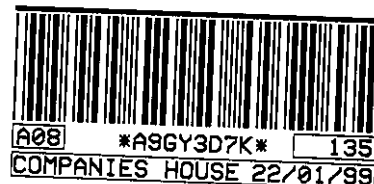
We hereby give notice of our resignation as auditors of the company with effect from today.

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

Yours faithfully


KPMG

Date: 15 January 1999.



Member firm of

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

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

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners



**Statement to the directors of Blue Star Line (North America) Ltd (registered no. 2606797)
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.


KPMG

Date: 15 January 1994.



Member firm of

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

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

business is 8 Salsbury
Square, London EC4Y 8BB
where a list of partners