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Private & confidential

The Directors
QEH Enterprises Limited
Bristol Municipal Charities
Orchard Street
BRISTOL
BS1 5EQ

Our ref cgh/kg/515

1 July 2002

Dear Sirs

Statement to the directors of QEH Enterprises Limited (company number: 2654926) 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, 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