

STATEMENT TO THE DIRECTORS OF BBC WST LIMITED (no. 02746733) ON
CEASING TO HOLD OFFICE AS AUDITORS

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.

Kpm G

KPMG

Chartered Accountants

Registered Auditors

8 Salisbury Square

London EC4Y 8BB

11 September 2002

