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**Private & confidential**

The Directors  
Hammond Group Holdings Limited  
6 King Edwards Court  
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Sutton Coldfield  
West Midlands  
B73 6HP

Our ref dmc/4/mjtc/jb/274-res

Contact Melanie Crooks  
0121 232 3044

31 May 2002

Dear Sirs

**Statement to the directors of Hammond Group Holdings Limited 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.

Yours faithfully

KPMG  
Chartered Accountants  
Registered Auditors



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection