



37 Albyn Place
Aberdeen
AB10 1JB
United Kingdom

Tel +44 (0) 1224 416855
Fax +44 (0) 1224 590909
DX AB121 Aberdeen 1

2849743

The Directors
Stena HSD Limited
4/5 Arlington Street
London
SW1A 1RA

Our ref h/ejs/ss3

13 June 2002

Dear Sirs

Notice of resignation

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

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

Yours faithfully

KPMG

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 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