



8 Salisbury Square
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The Board of Directors
W-L (Europe)
Ramsgate Road
Sandwich
Kent
CT13 9NJ

Our ref hm/sc/943

Contact Stephen Cooper
020 7311 8838

14 June 2002

Dear Sirs

Notice of resignation: W-L (Europe) (Registered number 2903539)

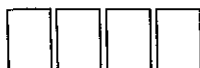
We hereby give notice of our resignation as auditors of your company with effect from today.

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



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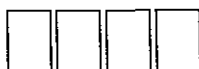
STATEMENT TO THE DIRECTORS OF W-L (EUROPE) (REGISTERED NUMBER 2903539) CEASING TO HOLD OFFICE AS AUDITORS

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

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