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The Directors
Delphi Holdings Limited
Piccadilly House
33 Regent Street
LONDON
SW1 4NB

1 October 1999

Our ref: SCT/SAF/HW

Dear Sirs

Notice Of Resignation As Auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Delphi Holdings Limited, registered number 3058551, with effect from 1 October 1999.

Statutory notice under Section 394

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Delphi Holdings Limited.

Yours faithfully



