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The Directors
M&W Zander Facility Management UK
Limited
PO Box 89
Wallsend
Tyne and Wear
NE28 9WT

18 September 2001

Your ref

Our ref eagd/jm/314

Contact Eddie Diamond
0191 401 3891

Dear Sirs

Notice of resignation – M&W Zander Facility Management UK Limited (registered number 3217015)

We hereby give notice of our resignation as auditors of the company with effect from 18 September 2001.

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 and authorised to carry on investment business

by the Institute of Chartered Accountants in England and Wales. The principal place of

business is 8 Stepney Square, London EC4P 3BB where a list of partners' names is open to inspection

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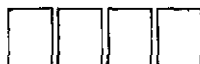
Statement to the directors of M&W Zander Facility Management UK Limited (no. 3217015) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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/

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