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Private & confidential

The Directors
Denison Mayes Group Limited
Moor Road
Leeds
LS10 2DE

Your ref

Our ref mc/sjp/612

Contact Michael Carey
029 2046 8070

15 April 2003

Dear Sirs,

Notice of resignation - Denison Mayes Group Limited (no. 03598085)

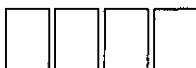
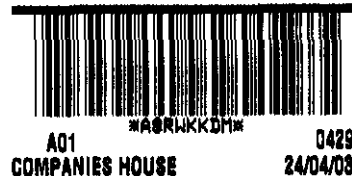
We hereby give notice of our resignation as auditors of the company with effect from today.

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

Yours faithfully

KPMG LLP

~~KPMG-LLP~~



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