



KPMG Audit Plc

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The Directors
NatWest Machinery Leasing Limited
135 Bishopsgate
London
EC2M 3UR

Our ref pjk/529

Contact Iain Cummings
020 7311 5240

8 December 2000

Dear Sirs

Statement to the directors of NatWest Machinery Leasing Limited (No. 03715326) 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 Audit Plc

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KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG
International, a Swiss association

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants in

England and Wales.
Registered in England
No 3110745

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