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Private & confidential

The Directors,
Bolam Energy Ltd,
20-22 Queen Street,
Mayfair,
London.
W1X 7PJ.

22 February 2002

Your ref

Our ref jc/cd/01

Contact John Costello
0161 838 4000
Ext 4650

Dear Sirs

Notice of resignation - Bolam Energy Limited (3754338)

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



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 assessment business

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

business is 8 Salisbury Square, London EC4Y 0BB where a list of partners' names is open to inspection



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Dear Sirs

**Statement to the directors of Bolam Energy Limited (3754338) 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

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