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The Directors
Arbroath Warehouse Limited
2 Glasgow Road
Dumbarton
G82 1ND

Our ref mr/ap2/mh

Company
Registered No: 23800

13 May 1998

COPY

Dear Sirs

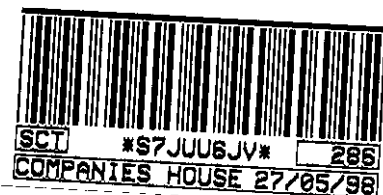
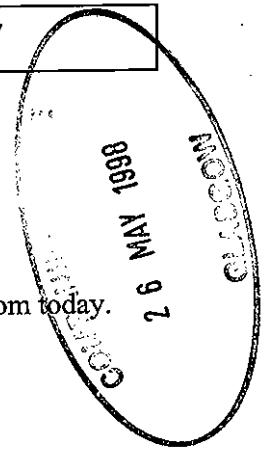
Notice of resignation

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

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

Yours faithfully


KPMG



Member firm of
KPMG International

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