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The Directors
Chart Services Limited
Lex House
Westwood Business Park
Coventry
CV4 8HX

Our ref rjba/6/dkt/js.734

23 September 1996

Company registered no: 66722

Dear Sirs

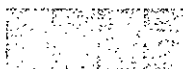
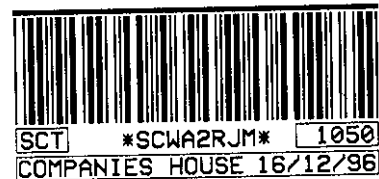
Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from the date of the next board meeting.

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.



INVESTOR IN PEOPLE

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Chart Services Limited
Lex House
Torwood Close
Westwood Business Park
Coventry
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23 September 1996

Gentlemen

Statement to the directors of Chart Services Limited on ceasing to hold office as auditors

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.



KPMG
Chartered Accountants
Registered Auditors

23 September 1996
Birmingham

