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KPMG

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Private & confidential
The Directors
Astral Developments Limited
The Gatehouse
16 Arlington Street
London
SW1A 1RD

Our ref 1/cmb/jrh584jun

14 June 2002

Dear Sirs

Statement to the directors of Astral Developments 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.

Yours faithfully

KPMG

KPMG
Chartered Accountants
Registered Auditors

#AEJR7D1J#
A23
COMPANIES HOUSE
0496
03/08/02

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 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