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The Directors  
Option Systems Limited  
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Our ref njp/sg

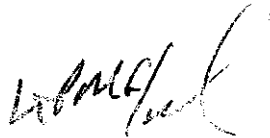
Contact Nigel Peckover  
0116 256 6115

19 August 2002

Dear Sirs

STATEMENT TO THE DIRECTORS OF OPTION SYSTEMS LIMITED (COMPANY NUMBER: 2446995) 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  
1 Waterloo Way  
Leicester  
LE1 6LP

