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STATEMENT TO THE DIRECTORS OF WINTERTHUR LIFE UK 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
16 October 1996

