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The Directors
Yamaha Motor UK Limited
Brooklands
Sopwith Drive
Weybridge
KT13 0UZ

Our ref L005LLP06

Contact Neil Chapman
01293 652000

11 June 2002

Dear Sirs

Statement to the directors of Yamaha Motor UK Limited (no. 1006420) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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

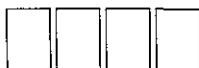
KPMG



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COMPANIES HOUSE

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KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

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