



Energy Technique plc

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6 March 2002

Registrar of Companies
Companies House
Crown Way
Cardiff
CF14 3UZ

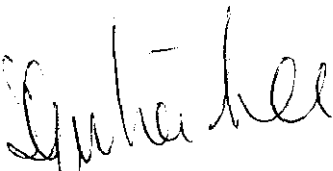
Dear Sirs

Energy Technique Plc and all Subsidiaries

In accordance with the Companies Act 1985, I have attached three letters from our auditors resigning their role with the above named company. Could you amend your records accordingly?

Should you have any problems or require further information, please do not hesitate to contact me.

Yours faithfully



S R McNeice
Group Finance Director

Dictated by Mr McNeice and
Signed in his absence

Encs



A43
COMPANIES HOUSE

A42WV8XC

0501
08/03/02

the specialist heating, ventilation & air conditioning group

Registered in England No. 13273



KPMG Audit Plc

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Private & confidential

The Directors
Energy Technique plc
47 Central Avenue
West Molesey
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KT8 2QZ

Our ref 5/db/njj/3709feb

Contact David Basra
0121 232 3081

25 February 2002

Dear Sirs

Statement to the directors of Energy Technique plc (no 00013273) and subsidiary companies 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 Audit Plc



KPMG Audit Plc, a company
incorporated under the UK Companies
Acts, is a member of KPMG
International, a Swiss association

KPMG Audit Plc is
registered to carry on audit
work by the Institute of
Chartered Accountants in

England and Wales.
Registered in England
No 3110745

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