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Ind Coope (West Midlands) Limited
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2 June 1997

**Statement to the directors of Ind Coope (West Midlands) Ltd 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

*Chartered Accountants
Registered Auditors
London*

