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Private & confidential

The Directors
EFG Matthews Office Furniture Limited
Reginald Road
St Helens
Merseyside
WA9 4JE

Your ref

Our ref hpj/njg/030

Contact Hywel Jones
0151 473 5100

13 May 2002

Dear Sirs

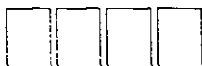
Statement to the directors of EFG Matthews Office Furniture Limited on ceasing to hold office as auditors (257489)

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

KPMG
Chartered Accountants
Registered Auditors

Date 13/5/02



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

KPMG is registered to carry on audit work and authorised to carry on investment business

by the Institute of Chartered Accountants in England and Wales. The principal place of

business is 8 Southwark Square, London EC4A 3DF where a list of partners' names is open to inspection