



408163

KPMG Audit Plc

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The Directors
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Your ref

Our ref pearce/515

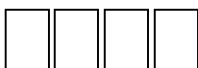
5 December 2002

Dear Sirs

Statement to the directors of Pearce Construction (Barnstaple) Limited (no. 408163) 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 sincerely

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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