



**KPMG Audit Plc**

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**Private & confidential**

The Directors  
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47 Central Avenue  
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KT8 2QZ

Our ref 5/db/am/1537apr

Contact David Basra  
0121 232 3081

19 April 2002

Dear Sirs

**Statement to the directors of Benson Environmental Ltd. (no 00759625) 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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