



KPMG Audit Plc

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The Directors
Bovis Construction North Western Limited
142 Northolt Road
Harrow
Middlesex
HA2 0EE

Your ref

Our ref bm/

Contact Bill Meredith
020 7311 6407

5 November 2001

Dear Sirs

Notice of resignation - Bovis Construction North Western Limited (no. 989307)

We hereby give notice of our resignation as auditors of the company with effect from Monday, 5 November 2001. We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG Audit Plc



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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

Registered office
8 Salisbury Square
London EC4Y 8BB



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5 November 2001

Dear Sirs

**Statement to the directors of Bovis Construction North Western Limited (no. 989307)
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

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