



1 Puddle Dock
London EC4V 3PD
United Kingdom

Tel +44 (0) 20 7311 1000
Fax +44 (0) 20 7311 3311
DX 38050 Blackfriars

The Directors
Smiths Bathroom & Plumbing Supplies
Limited
Aquis Court
31 Fishpool Street
St Albans
AL3 4RF

Our ref dn/746

21 May 2002

Dear Sirs

Notice of resignation – Smiths Bathroom & Plumbing Supplies Limited – (Registered number 1367550)

We hereby give notice of our resignation as auditors of your company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Your faithfully

KPMG

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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 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection



