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**Private & confidential**

Mr David Pett  
SWP Group Plc  
Bedford House  
1 Regal Lane  
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ELY  
CB7 5BA

Our ref j1/ph/112

Contact John Leech  
0121 232 3035

18 June 2009

Dear Sir

**Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

We write to you in your capacity as a director of the companies listed in the Appendix to this statement.

The circumstances connected with our ceasing to hold office are that the continuation of our fees at levels charged in previous years is no longer acceptable to the companies.

We request that any correspondence in relation to this statement be sent to our registered office, 8 Salisbury Square, London, EC4Y 8BB, marked for the attention of the Audit Regulation Department.

Yours faithfully

*KPMG Audit Plc*

KPMG Audit Plc

**Appendix**

*Company name*  
SWP Group Plc  
SWP Holdings Limited  
Crescent of Cambridge Limited  
DRC Holdings Limited  
DRP Polymer Products Limited  
DRC Plastics Limited ✓  
Ulva Insulation Systems Limited

*Company registered number*  
00503188  
01764574  
00540840  
02597031  
00410413  
01400914  
04023701

TUESDAY



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RM

21/07/2009

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COMPANIES HOUSE

KPMG Audit Plc, a UK public limited company, is a subsidiary of KPMG Europe LLP and a member firm of the KPMG network of independent member firms affiliated with KPMG International, a Swiss cooperative

Registered in England No 3110745  
Registered office: 8 Salisbury Square, London EC4Y 8BB



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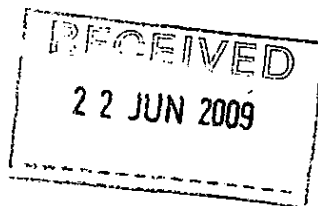
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18 June 2009

Dear Sir

We write to you in your capacity as a director of the companies listed in the Appendix to this letter.

We hereby give notice of our resignation as auditors of each of the companies listed in the Appendix with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

Under section 520 of the Companies Act 2006, if our statutory statement given in connection with our ceasing to act contains a statement of circumstances, you must within 14 days of receipt of that statement either send a copy of that statement to every person entitled to be sent a copy of your financial statements under section 423 of the Companies Act 2006 or apply to the Court over this matter.

If you decide to apply to the Court, you are required under the law to notify us of that application. Please send any such notification to our registered office, 8 Salisbury Square, London, EC4Y 8BB, marked for the attention of the Audit Regulation Department.

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of the financial statements of each of the companies listed in the Appendix falls within the definition of a major audit and therefore your notification should be made to the Professional Oversight Board.

Yours faithfully,

*KPMG Audit Plc*

KPMG Audit Plc