



20-207x

1 Forest Gate
Brighton Road
Crawley
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Tel +44 (0) 1293 652000
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The Directors
Costain Alcaidesa Limited
111 Westminster Bridge Road
LONDON
SE1 7UE

26 February 1997

Dear Sirs

Notice of resignation - Costain Alcaidesa Limited

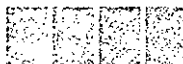
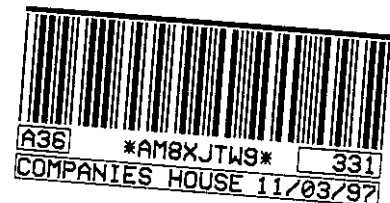
We hereby give notice of our resignation as auditors of the company with effect from today.

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

Yours faithfully

KPMG

KPMG



Member firm of
KPMG (International)

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



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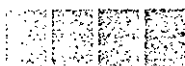
Dear Sirs

Statement to the directors of Costain Alcaidesa Limited 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



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