



KPMG Audit Plc

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Private & confidential

The Directors
Formwood Group (UK) Limited
C/o 2 Woolgate Court
St Benedicts Street
Norwich
Norfolk
NR2 4AP

2046126

Your ref

Our ref ah/612

Contact Ivar ARJ Grey
02920 468080

9 May 2002

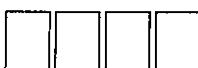
Dear Sirs

Statement to the directors of Formwood Group (UK) Limited (no. 2046126) 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 sincerely


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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