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The Directors
Duraplas Limited
Emerson Court
Alderley Road
Wilmslow
Cheshire SK9 1NX

Your ref

Our ref ab/001

2064431

25 June 2002

Dear Sirs

Statement to the directors of Duraplas Limited on ceasing to hold office as auditors

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

KPMG
Chartered Accountants
Registered Auditors



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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