



2373209

STATEMENT TO THE DIRECTORS OF NORWEB PROPERTY AND ESTATE SERVICES  
LIMITED ON CEASING TO HOLD OFFICE AS AUDITORS

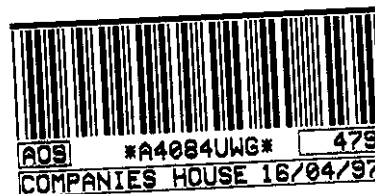
In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

KPMG

KPMG  
*Chartered Accountants*  
*Registered Auditors*

1 April 1997

St James' Square  
Manchester  
M2 6DS



Member firm of  
KPMG network

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  
original place of

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



INVESTOR IN PEOPLE