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The Directors
Worcester Group plc
Cotswold Way
Warndon
Worcester
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Your ref

Our ref mw/dl/1

Contact Mike Wareing
0121 232 3346

29 September 1997

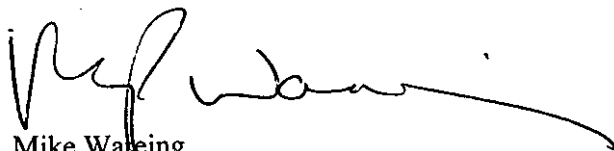
Dear Sirs

Audit resignation

Please accept this as confirmation of our ceasing to act as auditors of the companies listed below from 29 September 1997.

Robert Bosch Investments plc	-registered number 2692230 ✓
Worcester Group plc	-registered number 735487
Worcester Group Properties Limited	-registered number 2616689
Worcester Heat Systems Limited	- registered number 1993294

Yours sincerely


Mike Wareing
Partner



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 25 Abchurch
Lane, London EC4N 3DF.
Where a list of partners
names is open to inspection



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