

21/4



KPMG LLP
Audit
Arlington Business Park
Theale
Reading RG7 4SD
United Kingdom

Tel +44 (0) 118 964 2000
Fax +44 (0) 118 964 2222
DX 146800 (Theale) 2

Private & confidential
Grafton Group Secretarial Services Ltd
PO Box 1224
Pelham House
Canwick Road
Lincoln
LN5 5NH

Our ref SS

Contact Stephanie Holland
0118 964 2000
Ext 2479

29 March 2011

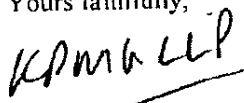
Dear Grafton Group Secretarial Services Ltd

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully,


KPMG LLP

Appendix



Appendix

<i>Company name</i>	<i>Company registered number</i>
Plumbase Limited	181691
Bristol Tile Company Limited	2829914
Grafton Merchanting GB Limited	4725313
L&G Forest Products Limited	3676644
www Plumbworld co uk Limited	3852312
Progress Group Limited	1403083
Shoreheat Limited	1566154
Selco Trade Centres Limited	2182671
Secon Solar Limited	4826392
BMB Builders Merchants Ltd	270325
BSG Builders Merchants Limited	02788059
Carron Building Supplies Limited	SCO124097
Henry Aislewood & Sons Ltd	00363615
Wantage Building Supplies Limited	03829583
Waterriver Limited	3127937
Plumbing & Drainage Merchants Limited	SC142854
Acorn Insulation Limited	2433248
AR Hendricks Limited	2144000
Harvey Steel Lintels Limited	2729505
Hall & Rogers Limited	259335
Hendricks Lovell Limited	1682313
Keelsupply Limited	2640583
AGS Heating Equipment Limited	2410901
Jackson Building Centres Limited	413760
Jackson Leasing Limited	149159
Round Spinney Limited	1167628
Booles Tools and Pipe Fittings Ltd	683745
Tecra Limited	1358241
Frontline Bathrooms Limited	2533308
Bathroom Distribution Group UK Limited	1367550
Boundary Bathrooms & Kitchens Limited	3702842