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Our ref DW/RE/001

27 April 2009

Dear Sir

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 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

KPMG LLP

SATURDAY



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23/05/2009

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COMPANIES HOUSE



KPMG LLP

Copy of the Statement on ceasing to hold office as auditors of each of the companies listed in the
Appendix pursuant to section 521 of the Companies Act 2006
27 April 2009

Appendix

<i>Company name</i>	<i>Company registered number</i>
IKO Plc	2678296
IKO Holdings Plc	2446447
The Waterproofing Group Plc	4278415
Ruberoid Limited	2904444
Ruberoid International Limited	2860994
Hyload Limited	814191
Hyflex Roofing Limited	2849114
Polygum Limited	452935
Ruberoid Pension Trustee Limited	06024169
Ruberoid Works Pension Trustee Limited	06024217