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The Directors
Panablok (UK) Limited
Hall Ings
West Lane
Southowram
Halifax
HX3 9TW

Our ref jgr/dmw/saa/050
Contact Damien Wilkinson
01274 725546

19 November 1996

Dear Sirs

**Statement to the directors of Panablok (UK) 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 and creditors.

Yours faithfully

KPMG

Enclosures:



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



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