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Glasgow
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Tel 0141 226 5511
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The Directors
Devar Flooring Limited
Spiersbridge Industrial Park
Spiersbridge Avenue
Thornliebank
Glasgow
G46 8NL

Our ref jbm/cim/naf

Contact Bruce Marks
0141 226 5511

12 June 2002

Dear Sirs

Notice of resignation – relative to Devar Flooring Limited (registered number SC65181)

We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG



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COMPANIES HOUSE

1121
20/06/02



KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. 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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12 June 2002

Dear Sirs

Statement to the directors of Devar Flooring Limited (registered number SC65181) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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.

Yours faithfully

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