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Private & confidential.
The Directors
Carillion Utility Services Limited
24 Birch Street
Wolverhampton
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Our ref 1/mth/ea/july2

Contact Emma Andrews
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31 July 2006

**Statement to the directors of Carillion Utility Services Limited (no. SC136349) 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

KPMG Audit Plc

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