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The Directors
Hills Minerals and Waste Limited
Ailesbury Court
High Street
Marlborough
Wiltshire
SN8 1AA

Our ref mpw/518
Contact Chris Casey
0117 905 4035

17 May 2002

Dear Sirs

Notice of resignation – Hills Minerals and Waste Limited (no. 00571289)

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

Enclosures: Statutory statement on ceasing to hold office



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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Dear Sirs

**Statement to the directors of Hills Minerals and Waste Limited (no. 00571289) 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



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