



Holland Court
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The Directors
May Gurney Group Limited
Civil Engineering Contractors
Trowse
NORWICH
Norfolk NR14 8SZ

4 February 2000

Dear Sirs

Statement to the directors of May Gurney Group Limited registered number 2372311 and the directors of its subsidiary companies 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, including its subsidiary companies members and creditors as listed below:-

Subsidiary Companies	Registered Number
May Gurney Holdings Limited	216679
May Gurney and Co Limited	1153210
May Gurney (Construction) Limited	873179
May Gurney (Technical Services) Limited	1153383
May Gurney (Regional) Limited	323261
Ayton Asphalte Company Limited	263528
L.F. Limited (formerly Farm & Domestic Oils) Limited	729757
MG Radian Limited	3223626
Turpins Estates (Clacton) Limited	743333

Yours faithfully

KPMG



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