



100 Temple Street  
Bristol  
BS1 6AG  
United Kingdom

Tel +44 (0) 117 905 4654  
Fax +44 (0) 117 905 4092  
DX 78230 Bristol

**Private & confidential**

The Directors  
HM Plant Limited  
38 Castlefields Industrial Estate  
Bridgwater  
Somerset  
TA6 4DH

Our ref rak/rlt/515

Contact Rachael Tonkin  
0117 905 4654

6 June 2002

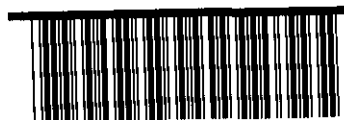
Dear Sir

**Statement to the directors of HM Plant Limited (no. 1082975) 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

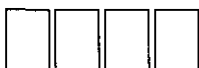


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KPMG, a partnership established  
under English law, is a member of  
KPMG International, a Swiss  
association

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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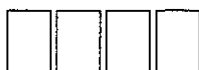
**Notice of resignation – HM Plant Limited (no. 1082975)**

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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