



2340819

2366867

PO Box 486  
1 Puddle Dock  
London EC4V 3PD  
United Kingdom

Tel +44 (0) 171-311 1000  
Fax +44 (0) 171-311 3311  
Telex 8811541 KPMGLO G  
DX 38050 Blackfriars

The Directors  
SEEBOARD plc  
Forest Gate  
Brighton Road  
CRAWLEY  
RH11 9BH

Our ref sr/kw/584

28 October 1996

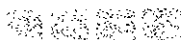
Dear Sirs

**Statement to the directors of SEEBOARD plc on ceasing to hold office as auditors**

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  
Chartered Accountants  
Registered Auditors





PO Box 486  
1 Puddle Dock  
London EC4V 3PD  
United Kingdom

Tel +44 (0) 171-311 1000  
Fax +44 (0) 171-311 3311  
Telex 8811541 KPMGLO G  
DX 38050 Blackfriars

Registrar of Companies  
Companies House  
Crown Way  
Maindy  
CARDIFF  
CF4 3UZ

Our ref dir/sr/raf/584

28 October 1996

Dear Sirs

**SEEBOARD plc and subsidiaries**

Please find enclosed a copy of the statutory statement in connection with our ceasing to hold office as auditors of SEEBOARD plc (Registered number 2366867).

I also enclose a copy of the notice of resignation and statutory statement in connection with our ceasing to act as auditors for the following subsidiaries:

	Registered number
SEEB Limited	2340819
Seepower Limited	2340675
Seeboard (Generation) Limited	2344296
Seeboard Share Scheme Trustees Limited	2525007
Seeboard International Limited	2693107
Southern Gas Limited	2661127

Yours faithfully

**KPMG**  
*Chartered Accountants*  
*Registered Auditors*

Enclosures: