



2499601

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The Directors
Keller Group plc subsidiaries
Aztec House
397-405 Archway Road
LONDON
N6 4EY

Letter B

22 July 1996

Dear Sirs

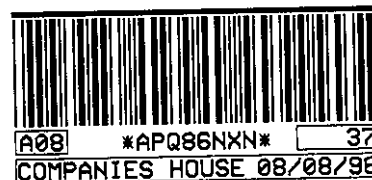
STATEMENT TO THE DIRECTORS OF KELLER GROUP SUBSIDIARIES ON CEASING
TO HOLD OFFICE AS AUDITORS

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 subsidiaries' members or creditors.

A list of subsidiaries is attached.

KPMG
Chartered Accountants
Registered Auditors

LONDON



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



2499 601

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The Directors
Keller Group plc subsidiaries
Aztec House
LONDON
N6 4EY

Letter A

22 July 1996

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of the attached companies with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

KPMG

Enclosures



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KPMG network

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Chartered Accountants in
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where a list of partners

The following companies are subsidiaries of Keller Group plc:

	Reg. No.
Keller Limited	485692
Keller Colcrete Limited	323483
Keller Finance Limited	2922459
Keller Holdings Limited	2499601 ✓
Dorwells Limited	2427060