

KPMG Audit Plc

2 Cornwall Street Birmingham B3 2DL United Kingdom Tel +44 (0) 121 232 3000 Fax +44 (0) 121 232 3682 DX 709850 Birmingham 26

Private & confidential

The Directors
Triplex Lloyd Property Development Limited
Quayside House
Rounds Green Road
Oldbury
West Midlands
B69 2DH

Our ref dpc/8/wdk/mbf/jan.37

29 January 1998

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of your company with effect from today.

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

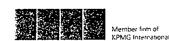
Yours faithfully

KPML Audit Pla

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Enclosures:













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29 January 1998

Dear Sirs

Statement on ceasing to act as auditors

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Following our resignation as auditors, we report that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

KPMG Audit Plc

