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The Directors  
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Contact Richard Evans  
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8 August 2003

Dear Sirs

**Statement to the directors of USF Surface Preparation Limited 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 LLP*

KPMG LLP



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