

Coopers  
& Lybrand

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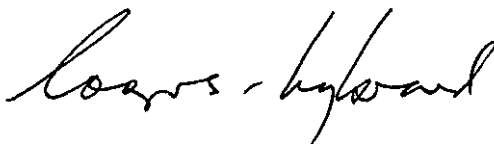
The Directors  
Wimpey Construction Limited X 156617 X  
26-28 Hammersmith Grove  
London  
W6 7EN

29 February 1996

Dear Sirs

In compliance with the terms of the Wimpey - Tarmac asset swap agreement, and in accordance with Section 392 of the Companies Act 1985 this will give you formal notice of our resignation as auditors to the company with immediate effect. We confirm that with reference to Section 394 of the Companies Act 1985, that there are no such circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully



Coopers & Lybrand



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All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

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