



KPMG Audit Plc
St Nicholas House
Park Row
Nottingham NG1 6FO
United Kingdom

Tel +44 (0) 115 935 34941
Fax +44 (0) 115 935 3504
DX 728460 Nottingham 47

Private & confidential
Mr Alun Oxenham
Saint-Gobain House
Binley Business Park
Coventry
CV3 2TT

Our ref wrc/em/009-01dw

31 January 2014

COPY

Dear Sir

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

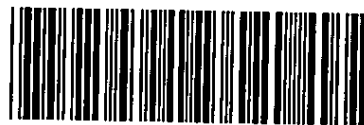
We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully

KPMG Audit Plc

WEDNESDAY



A28 *A31JP4WJ* 12/02/2014 #51
COMPANIES HOUSE



Appendix

<i>Company name</i>	<i>Company registered number</i>
Artex Limited	4140239
BPB Finance (No. 2) Limited	3610210
BPB Finance (No. 4) Limited	4406489
BPB Finance (No. 5) Limited	4505172
BPB Group Finance Limited	5466943
BPB Group Operations Limited	5447882
BPB Investments Overseas Limited	4380762
BPB Limited	147271
BPB United Kingdom Limited	734396
Celotex (Holdings) Limited	04299724
Celotex Group Limited	05162972
Celotex Limited	02183896
Commatone Limited	1820291
Gypsum Investments Limited	880904
Jewson Limited	348407



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Meyer 6 Limited	543042
Meyer 9 Limited	119907
Meyer International Finance and Property Limited	158775
Saint-Gobain Aldwych Limited	5405478
Saint-Gobain Building Distribution Limited	1647362
Saint-Gobain Glass UK Limited	3462301
Saint-Gobain Limited	3291592
Saint-Gobain Performance Plastics Rencol Limited	02755773
Saint-Gobain Quartz Limited	00089761
Saint-Gobain Solar Gard UK Limited	02162251
SGBD Property Holdings Limited	213753
Skiptex Limited	1820308