



228286

2 Cornwall Street
Birmingham
B3 2DL
United Kingdom

Tel +44 (0) 121 232 3000
Fax +44 (0) 121 232 3500
DX 709850 Birmingham 26

The Directors
Cross & Herbert Limited
Britannia House
Centurion Park
Tamworth
Staffordshire
B77 5PZ

Our ref bsm/1/sew.88

11 November 1997

Dear Sirs

Notice of resignation - Cross & Herbert Limited

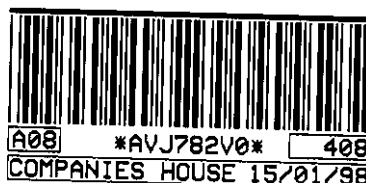
Following the acquisition of the company by Gehe AG, we hereby give notice of our resignation as auditors of the company with effect from 11 November 1997.

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

Yours faithfully

KPMG

Enclosures:



Member firm of

KPMG is registered
to carry on audit work and
authorised to carry on

by the Institute of
Chartered Accountants in
England and Wales The

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners





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Centurion Park
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B77 5PZ

Our ref bsm/1/sew.59

11 November 1997

Dear Sirs

Statement to the directors of Cross & Herbert Limited (company no 228286) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

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 directors.

Yours faithfully

KPMG



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