



KPMG
Norfolk House
Silbury Boulevard
Central Milton Keynes
Buckinghamshire, MK9 2HA

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DX 31422

The Directors
Contractors 600 Limited
Witan Court
284 Witan Gate
Milton Keynes
MK9 1EJ

Our ref asj/jmc/599

Contact Andrew Jones
 01908 844845

15 April 1997

Dear Sirs

Notice of resignation - Contractors 600 Limited
Company registered number: 488802

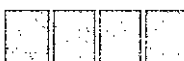
We hereby give notice of our resignation as auditors of the company with effect from today.

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

Yours faithfully

KPMG

Enclosures: Statutory statement on ceasing to hold office as auditors



Member firm of
KPMG International

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

by the Institute of
Chartered Accountants in
England and Wales. The
principal place of

business is 8 Salisbury
Square, London EC4Y 8BB
where a list of partners'
names is open to inspection.



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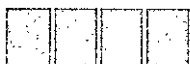
Statement to the directors of Contractors 600 Limited on ceasing to hold office as auditors

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

*Chartered Accountants
Registered Auditors*



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