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Private & confidential

The Directors
Crownagap Construction Limited
Bovis House
Northolt Road
Harrow
HA2 0EE

568580.

26 June 1997

Dear Sirs

Notice of resignation

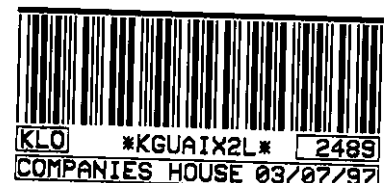
We hereby give notice of our resignation as auditors of Crownagap Construction Limited (568580) with effect from today.

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'
names is open to inspection

Statement to the directors of Crowngap Construction Limited (568580) 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 creditors.

Yours faithfully



KPMG

Chartered Accountants

Registered Auditors

26 June 1997

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