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Private & confidential

The Directors
Marley Building Materials Limited
Station Road
Coleshill
Birmingham
West Midlands B46 1HP

Our ref jgim/6/rwb/lmb-1212a

3 March 2005

Dear Sirs

Resignation as auditors of Marley Building Materials Limited ("the Company")
Registered company number 1698861

In accordance with Section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of the Company with effect from the close of the board meeting accepting our resignation.

In accordance with Section 394 of the Companies Act, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of members or creditors of the Company.

Yours faithfully

KPMG Audit Plc

