



100 Temple Street
Bristol
BS1 6AG
United Kingdom

Tel +44 (0) 117 9054148
Fax +44 (0) 117 9054086
DX 78230 Bristol

Private & confidential

The Directors
Recycled Rock and Aggregate Limited
Marston House
Marston Bigot
Frome
Somerset
BA11 5DU

Your ref

Our ref dh/515

Contact David Harris
0117 9054148

14 June 2002

Dear Sirs

**STATEMENT TO THE DIRECTORS OF RECYCLED ROCK AND AGGREGATE LIMITED
(REGISTERED NUMBER 03060314) 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.

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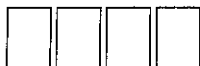
KPMG

Chartered Accountants

Registered Auditors

14 June 2002

Bristol



KPMG LLP,
KPMG LLP, a UK limited liability partnership,
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KPMG LLP is registered to
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Institute of Chartered
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Registered in England No OC301540
Registered office:
8 Salisbury Square,
London EC4Y 8BB