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The Directors
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Your ref

Our ref dh/515

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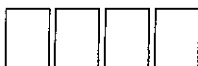
14 June 2002

Dear Sirs

**STATEMENT TO THE DIRECTORS OF FOSTER YEOMAN CONTRACTING LIMITED
(REGISTERED NUMBER 03329981) 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.

KPMG
Chartered Accountants
Registered Auditors
14 June 2002
Bristol



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KPMG LLP, a UK limited liability partnership,
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