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Mr Alun Oxenham
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Our ref wrc/em/006-01dw

31 January 2014

Dear Sir

We write to you in your capacity as company secretary of the companies listed in the Appendix to this letter

We hereby give notice of our resignation as auditors of each of the companies listed in the Appendix with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of the financial statements of each of the companies listed in the Appendix falls within the definition of a major audit and therefore your notification should be made to the Financial Reporting Council.

Yours faithfully

KPMG Audit Plc



Appendix

<i>Company name</i>	<i>Company registered number</i>
Artex Limited	4140239
BPB Finance (No 2) Limited	3610210
BPB Finance (No 4) Limited	4406489
BPB Finance (No 5) Limited	4505172
BPB Group Finance Limited	5466943
BPB Group Operations Limited	5447882
BPB Investments Overseas Limited	4380762
BPB Limited	147271
BPB United Kingdom Limited	734396
Celotex (Holdings) Limited	04299724
Celotex Group Limited	05162972
Celotex Limited	02183896
Commatone Limited	1820291
Gypsum Investments Limited	880904
Jewson Limited	348407



Meyer 6 Limited	543042
Meyer 9 Limited	119907
Meyer International Finance and Property Limited	158775
Saint-Gobain Aldwych Limited	5405478
Saint-Gobain Building Distribution Limited	1647362
Saint-Gobain Glass UK Limited	3462301
Saint-Gobain Limited	3291592
Saint-Gobain Performance Plastics Rencol Limited	02755773
Saint-Gobain Quartz Limited	00089761
Saint-Gobain Solar Gard UK Limited	02162251
SGBD Proprety Holdings Limited	213753
Skiptex Limited	1820308