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Private and Confidential

The Directors
Sharpe & Fisher (Buildings Supplies) Limited 40900
c/o Sharpe & Fisher plc
Gloucester Road
CHELTENHAM GL51 8PR

4 January 2000

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Sharpe & Fisher (Building Supplies) Limited, registered number 40900 with effect from 20 December 1999.

Yours faithfully

