



HOCKLEY WRIGHT & Co LTD

CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS

Berkeley House, 18 Station Road, East Grinstead, West Sussex RH19 1DJ.
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COPY

Board of Directors
Abel Group of Companies Limited
4 Tally Road
Oxted, Surrey
RH8 OTG.

31 July 2009.

Dear Sirs,

We hereby resign our office as auditors of your group of companies and confirm that, in accordance with Section 394 of the Companies Act 1985 (as amended), we believe there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

Yours faithfully,

J A Pinard FCA.

✓ Copy to: Companies House - Abel Holdings Ltd - Company No 01615003.
Abel Property Development Ltd - Company No 03242894.
Abel Property Group Ltd - Company No 05346022.
Abel Crescent Estates Ltd - Company No 01998653.

THURSDAY

