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Our Ref MAST1/DE/SJC Your Ref

PIP Lift Services Limited Interwood House Stafford Avenue Hornchurch Essex RM11 2ER

18 March 2008

Dear Sirs

PIP LIFT SERVICES LTD

We formally resign as auditors of PIP Lift Services Ltd with effect from today's date

In accordance with Section 394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of members or creditors of the company

Yours faithfully

Brd hadin huntell

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Bird Luckin is the trading name of Bird Luckin Limited

Registered in England No 02402834

Registered Office Aquila House Waterloo Lane Chelmsford Essex CM1 1BN

Registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales

