

Private and confidential
To be opened by the addressee only

The Directors
M & W Zander Facility Management UK Ltd
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18 September 2002

DGR/BD Z103/1/A/1

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Dear Sirs

M & W Zander Facility Management (UK) LTD.
CO. NUM. 2217015

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the time at which you receive this letter.

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

Yours faithfully

Ernst & Young UK

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