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**STRICTLY PRIVATE & CONFIDENTIAL
OPEN ADDRESSEE ONLY**

The Directors
Artisan Construction Group Limited
Express Networks 3
6 Oldham Road
Manchester
M4 5DE

Our ref	SS/TJ/ART436/T
Your ref	
Date	29 May 2008
Please ask for	Stuart Stead
E-mail	stuart.stead@cowgills.co.uk
Direct dial	01204 414243
Direct fax	01204 414250

Dear Sirs

NOTICE OF RESIGNATION OF AUDITORS – ARTISAN CONSTRUCTION GROUP LIMITED (03264563)

In accordance with Section 519 of the Companies Act 2006, we give notice that we are resigning as auditors of the company with immediate effect

STATUTORY STATEMENT OF CIRCUMSTANCES

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of the above named company

We note that the reason for us ceasing to hold office as auditors of the company is due to a conflict of interest arising in June 2008

Yours faithfully


COWGILL HOLLOWAY LLP

