Our Ref: PW/SAN/C031

The Company Secretary
CSFM (Holdings) PLC and Subsidiary Companies
Midland House
The Avenue
Rubery
Birmingham
B45 9AL

10 April 2002.

Bentley Jennison

Chartered Accountants & Registered Auditors

15-20 St. Paul's Square
Birmingham B3 1QT
Telephone 0121 242 4444
Facsimile 0121 633 3349
DX 13171 Birmingham 1
E-mail birmingham@bentley-jennison.co.uk
www.bentley-jennison.co.uk

Dear Sir

CSFM (Holdings) PLC and Subsidiary Companies

3365920

We hereby confirm our resignation as auditors of the companies listed on the attached schedule, with effect from today's date.

We confirm that we are not aware of any circumstances connected with our resignation as auditors which we consider should be brought to the attention of the members or creditors.

Yours faithfully

Bentley Jennison

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COMPANIES HOUSE 28/04/02

CSFM (Holdings) PLC and subsidiary companies

List of companies from which Bentley Jennison resigned as auditors on 10 April 2002

CSFM (Holdings) PLC

We Are Cleaning (GB) Limited

Concord Integrated Services Limited

Applied Flooring Technology Limited

First in Catering Limited

Hi Tech Plus Limited

Abra Investments Limited

AFT Projects Limited

Cleaning Things Limited

C.S.F.M. Trustee Company Limited

We Are Cleaning Limited

We Are Cleaning (Birmingham) Limited

We Are Cleaning (Bristol) Limited

We Are Cleaning (East Midlands) Limited

We Are Cleaning (Home Counties) Limited

We Are Cleaning (London) Limited

We Are Cleaning (North West) Limited

We Are Cleaning (South West) Limited

We Are Cleaning (South Midlands) Limited

We Are Cleaning (West Midlands) Limited