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CHARTERED ACCOUNTANTS  
**BODY DUBOIS**  
BUSINESS ADVISERS

The Bellbourne, 103 High Street, Esher, Surrey KT10 9QE  
TEL: 01372 469888 FAX: 01372 469777  
email: bdl@bodydubois.co.uk

The Directors  
CMG Homes Limited  
The Old Coppermill  
Coppermill Lane  
Wimbledon  
SW17 0BN

24<sup>th</sup> January 2003

Dear Sirs,

**RE: CMG HOMES LIMITED**

We hereby offer our resignation as auditors to the above company.

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors.

Yours faithfully

**Body Dubois**  
Chartered Accountants

