

Our ref: AJF/ES/M209/3

2 April 2003

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To the board of directors of Murray Building Services Limited

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03 APR 2003

OFFICE

Dear Sirs

Further to your letter dated 12 February we resign as auditors of Murray Building Services Limited.

In accordance with section 394(1) Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

