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Chelmsford  
Essex CM1 1BN

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]

W: [www.bird-luckin.co.uk](http://www.bird-luckin.co.uk)

Our Ref: GORD2 /DE /JH

Your Ref:

The Directors  
Gordon H Richards Limited  
Unit 6 Templewood  
Stock Road  
West Hanningfield  
Chelmsford  
Essex  
CM2 8LA

26 March 2007

Dear Sirs

**GORDON H RICHARDS LIMITED**

We formally resign as auditors of Gordon H Richards Limited with effect from 26 March 2007.

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of members or creditors of the company.

Yours faithfully

*Bird Luckin*

Bird Luckin Limited

WEDNESDAY



A46 \*AIN1ZO8B\* 694  
28/03/2007  
COMPANIES HOUSE

Luckin is the trading name of  
Luckin Limited

Registered in England No: 02402834

Registered Office:  
Aquila House  
Waterloo Lane  
Chelmsford  
Essex CM1 1BN

Registered to carry on audit work and  
regulated for a range of investment  
business activities by the Institute of  
Chartered Accountants in England and  
Wales