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Private and Confidential

Mr C Palmer, Finance Director John Parker & Son Limited Main Building, Vauxhall Road CANTERBURY Kent CT1 1HD 23 September 2015

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Dear Sir

John Parker & Son Limited Builders Beams Limited Builders Beams (Holdings) Limited Company no. 00654746 Company no. 02713024 Company no. 04962440

We are now writing to confirm our resignation as auditors of the above named companies, as from 28 August 2015

This letter, along with the attached Section 519 Statement, constitutes our notice of resignation under Section 516 of the Companies Act 2006 ("the Act"). The attached 519 statement as required by the Act indicates that there are no circumstances connected with our resignation, which we consider should be brought to the attention of members and/or creditors of the company. We will be submitting a copy of this statement to the Registrar of Companies as required by Section 521 of the Act. We will also be notifying the Institute of Chartered Accountants in England and Wales of our resignation under Section 522 of the Act.

We would like to take this opportunity to remind you of the company's obligations under the Act which are outlined in Appendix A to this letter.

Yours faithfully

BD UL

BDO LLP

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