

Your Reference:

Our Reference:

136/63/5769

St. Paul's House Warwick Lane London EC4P 4BN

Tel: 020 7334 9191 Fax: 020 7248 3408 DX: 15 London www.moorestephens.co.uk

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23 January 2004

The Company Secretary Kirby Maclean Ltd Roman House Grant Road Croydon Surrey CR9 6BU

Dear Sir,

## KIRBY MACLEAN LTD: RESIGNATION AS AUDITOR

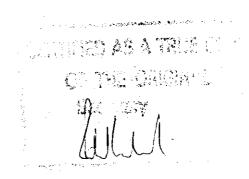
We hereby give notice that in accordance with Section 392, Companies Act 1985, we resign, with effect from today's date, as auditor of the above named company.

We confirm that there are no circumstances connected with our resignation which, we consider, should be brought to the notice of the members or creditors of the company.

Yours faithfully

Mar Hyph

Moore Stephens



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COMPANIES HOUSE

0450 12/02/04 A list of partners is available at the above address

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