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The Directors
Norman Smith (Congleton) Limited
Frogmore Park
Watton-at-Stone
Hertford
SG14 3RU

3 March 2000

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Norman Smith (Congleton) Limited, registered number 885287 with effect from the date of this letter.

Statutory notice under Section 394

We draw attention to our letter dated 3 March 2000 to the Directors of Jarvis plc, of which Norman Smith (Congleton) Limited is a subsidiary, which sets out the circumstances connected with our resignation which in accordance with Section 394 of the Companies Act 1985 we consider should be brought to the notice of the shareholders or creditors.

Yours faithfully

