

Your Reference:

Our Reference: 136/63/5769

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Warwick Lane
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23 January 2004

The Company Secretary
Mansell Maintenance Services Ltd
Roman House
Grant Road
Croydon
Surrey
CR9 6BU

1131522

Dear Sir,

MANSELL MAINTENANCE SERVICES 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

Moore Stephens

Moore Stephens

