



# CARTWRIGHT & COMPANY

CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS

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Your Ref:

Our Ref:

GAC/JH

Date:

27 February 2006

GNo

1798613

The Directors  
Building Environmental Services Plc  
The Church House  
Kneesworth Street  
Royston  
Herts SG8 5AB

BY POST & E-MAIL

Dear Sirs

Audit – Building Environmental Services Plc

With reference to recent conversations we understand the company wishes to change auditors and accordingly please accept this letter as our formal resignation as such.

At this time there are no matters we have cause to raise for the attention of the directors and if there is any further information you require please do not hesitate to let us know.

Yours faithfully

CARTWRIGHT & COMPANY



Office Hours: Monday - Thursday 9 a.m. to 5.30 p.m. Friday 9 a.m. to 4.30 p.m. By appointment only.

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.

