

The Directors **CRE Group Limited** Unit 2, Nix's Hill, Nix's Hill Industrial Estate, Alfreton, Derbyshire DE55 7GN UK

Our ref RDW/DPM/ml

17 April 2008

Dear Sirs

CRE Group Limited - 02924220

We hereby tender our resignation as auditors of the company to take effect forthwith

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

PKF(UK)LLP Yours faithfully

24/04/2008 **COMPANIES HOUSE**

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