

KPMG LLP Audit

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Private & confidential

The Directors Emergency Repairs Plc **CPM** House Essex Road Hoddesdon Hertfordshire EN11 0DR

Our ref ec/894

Contact Eunice Castello

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Ext 4519

7 February 2006

Dear Sirs

Notice of resignation - Emergency Repairs Plc (no. 03928043)

We hereby give notice of our resignation as auditors of your company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

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KPMG LLP