



Accountants and business advisors

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Our ref: FJR/KH/5466/BES

2 December 2003

Dear Sirs

4334057

**RESIGNATION AS AUDITORS  
REGENDA LTD, MARITIME HOUSING ASSOCIATION LTD,  
HEARTLANDS CHARITABLE ASSOCIATION LTD AND MARITIME HOMES LTD**

We write to give you statutory notice of our resignation as auditors to the above. A copy of this should be sent to Companies House in respect of Regenda Ltd.

Yours faithfully

  
PKF

