

4 July 2007

Statement under Section 394 Companies Act 1985

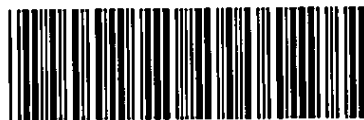
We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to First Utility Limited as of 4 July 2007

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of First Utility Limited which we consider should be brought to the attention of members and/or creditors of the company

BDO Stoy Hayward LLP

BDO Stoy Hayward LLP

TUESDAY



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10/07/2007
COMPANIES HOUSE