



Audit and Business Assurance • Taxation
Corporate Finance • Corporate Recovery

Friend LLP

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PRIVATE AND CONFIDENTIAL

Our ref MDF/so/27099a

5244306

25 April 2007

The Directors
County Heating Maintenance Holdings Limited
Callywith Gate
Launceston Road
Bodmin
Cornwall
PL31 2RQ

Dear Sirs

We hereby resign as auditors of County Heating Maintenance Holdings Limited with immediate effect. In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully

Friend LLP

Friend LLP

THURSDAY



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A14

24/05/2007

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COMPANIES HOUSE

Partners: Malcolm Friend MSc FCA, Denise Friend BSc (Econ) FCA, Frank Upton MA (Cantab) FCA CTA, Michael Yiannis BA (Oxon) ACA MSI

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