

RL/CO/S8900
02 March 2010



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Offices also at Chester and Warrington

To the Board of Directors of
Roof Warehouse PLC
Appley Lane North
Appley Bridge
Wigan
WN6 9AB

05619644

Dear Sirs,

Further to our recent discussions we resign as auditors of Roof Warehouse PLC

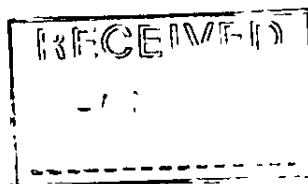
In accordance with Section 519 Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company

We take this opportunity to remind you that you are required to file a copy of this notice with the Registrar of Companies within 14 days

Yours faithfully

AGP

AGP



WEDNESDAY



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COMPANIES HOUSE



Partners A list of the names of all the Partners may be inspected at the above office

Registered to carry out company audit work and regulated for a range of investment business activities by The Institute of Chartered Accountants in England & Wales