

The Directors
Matrix Income and Growth 2 VCT Plc
One Jermyn Street
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1 May 2007


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Dear Sirs

Statement to the directors of Matrix Income and Growth 2 VCT Plc (No. 3946235) on ceasing to hold office as auditors pursuant to Section 394 of the Companies Act 1985

We hereby resign our office as auditors of the company and we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company

Yours faithfully



MRI Moores Rowland LLP

