

Grant Thornton UK LLP
Chartered Accountants
UK member of
Grant Thornton International

Our Ref C10141/RSB

The Company Secretary
Church of England Soldiers', Sailors'
and Airmen's Clubs
1 Shakespeare Terrace
126 High Street
PORTSMOUTH
PO1 2RH

22 September 2004

Dear Sir

In accordance with the Companies Act 1985, sections 392 to 394, we write to inform you of our resignation as auditors of Church of England Soldiers', Sailors' and Airmen's Clubs with immediate effect.

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.

You are required to send a copy of this notice to the Registrar of Companies within fourteen days.

Yours faithfully

Grant Thornton UK LLP

Grant Thornton UK LLP
Registered Auditors

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