



BAKER TILLY

Our ref kh/jah/edh

The Directors  
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18 January 2012

Dear Sirs

**Notice of resignation – The Sand Moor Golf Club Limited – Company Number 211776**

We hereby give notice of our resignation as auditors of your company with effect from 19 January 2012. There are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully

*Baker Tilly UK Audit LLP*

**Baker Tilly UK Audit LLP**

THURSDAY



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26/01/2012

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COMPANIES HOUSE