

RSM Robson Rhodes

31 July 2007

The Company Secretary
Bepco (UK) Limited
Hartlebury Trading Estate
Hartlebury
Worcestershire
DY10 4JB

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Our ref RH/AC/jc

Dear Sir

Resignation as auditors of Bepco (UK) Limited - Company Number 1440643

We are writing to give you formal notice of our intention to resign as auditors of Bepco (UK) Limited with effect from the date of this letter

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider ought to be brought to the attention of the company's members or creditors

Yours faithfully



RSM ROBSON RHODES LLP
Chartered Accountants

SATURDAY



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COMPANIES HOUSE

RSM Robson Rhodes LLP is a limited liability partnership and is an independent member firm of RSM International, an affiliation of independent accounting and consulting firms

RSM Robson Rhodes LLP is registered to carry on audit work by the Institute of Chartered Accountants in England & Wales and is authorised and regulated by the Financial Services Authority

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