

Private and confidential
The Directors
Poole Dick Associates Ltd
Waterfold Park
Bury
Lancashire
BL9 7BR

RSM Tenon
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F +44 (0) 1204 383999
www.rsmtenon.com

Our ref AS/PAB/P01661

5 May 2010

Dear Sirs

Poole Dick Associates Ltd

In accordance with section 516 of the Companies Act 2006 we hereby give notice of our resignation as auditors of the above company with effect from the date of this letter

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

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

As we ceased to hold office before the end of our term of office, you are also required to inform the Institute of Chartered Accountants in England & Wales (ICAEW) that we have ceased to hold office and send a copy of the statement of reasons to the ICAEW

Yours faithfully

RSM Tenon Audit Limited
RSM Tenon Audit Limited
Statutory auditor



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The Trustees
Poole Dick Associates Directors' Retirement Benefit Scheme
Waterfold Park
Bury
Lancashire
BL9 7BR

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Clive House, Clive Street, Bolton, Greater
Manchester BL1 1ET
T +44 (0) 1204 395000
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www.rsmtenson.com

Our ref AS/PAB/P01513

5 May 2010

Dear Sirs

Poole Dick Associates Directors' Retirement Benefit Scheme

We hereby give you formal notice of our resignation as auditors to the scheme with effect from today

There are no circumstances connected with our resignation, which, in our opinion, significantly affect the interests of the members or prospective members of, or beneficiaries under, the Poole Dick Associates Directors' Retirement Benefit Scheme

Yours faithfully



RSM Tenon Audit Limited
Statutory auditor

SATURDAY

A40

22/05/2010
COMPANIES HOUSE

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