

# RSM Robson Rhodes

31 July 2007

The Company Secretary  
CML Group Limited  
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Our ref RH/RB/jc

Dear Sir

## Resignation as auditors of CML Group Limited - Company Number 1564040

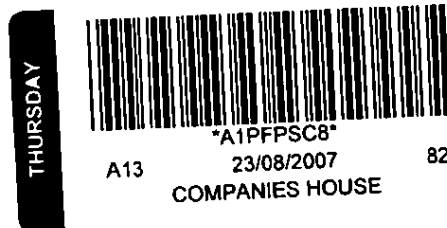
We are writing to give you formal notice of our intention to resign as auditors of CML Group Limited with effect from the date of this letter

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



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