

RSM Tenon

RSM Tenon Audit Limited
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Private and confidential

The Directors
British Amateur Gymnastics Association Ltd
Ford Hall
Lilleshall National Sports Centre
Newport
Shropshire
TF10 9NB

Our ref IW/JLB/WJE/B1002TF

15 March 2010

Dear Sirs

British Amateur Gymnastics Association — 1630001
Gymnastic Enterprises Limited
Gymnastic Performance and Potential Limited
Gymnaestrada Limited

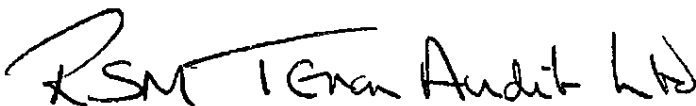
The audit business of RSM Bentley Jennison, who had previously been appointed as the company's auditors has merged with that of RSM Tenon Audit Limited who succeeded to the office of auditors to the company. The resignation has therefore been issued by the successor firm, RSM Tenon Audit Limited.

In accordance with section 516 of the Companies Act 2006 we hereby give notice of our resignation as auditors of the above companies 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.

Yours faithfully



RSM Tenon Audit Limited
Statutory auditor



RSM Tenon Audit Limited is a company registered to carry out audit work by the Institute of Chartered Accountants in England and Wales. A list of directors is made available for inspection at the Registered Office. RSM Tenon Limited is a separate company that provides professional resources and certain services to RSM Tenon Audit Limited under the terms of a formal agreement on an arm's length basis.

RSM Tenon Audit Limited is an independent member firm of RSM International, an affiliation of independent accounting and consulting firms. RSM International is the name given to a network of independent accounting and consulting firms each of which practices in its own right. RSM International does not exist in any jurisdiction as a separate legal entity. RSM Tenon Audit Limited (No 4045121) is registered in England and Wales. Registered Office: The Poynt, 45 Motaton Street, Nottingham NG1 5TN, England.



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use of natural resources