

14 January 2010

The Directors
Resource and Environmental Consultants Limited
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Manchester
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Our ref R192/ZJD/CSM

Doc id 224292

Your ref

3133832

Dear Sirs

RESOURCE AND ENVIRONMENTAL CONSULTANTS LIMITED

We resign as auditors of the company with effect from the date of this letter.

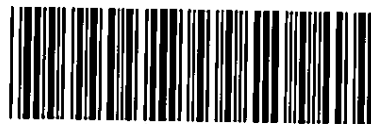
In accordance with section 519 Companies Act 2006, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company.

We take this opportunity to remind you that you are required to file a copy of this notice with the Registrar of Companies within 14 days.

Yours faithfully

UHY Hacker Young
UHY HACKER YOUNG

THURSDAY



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COMPANIES HOUSE

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M D Wasinski FCA, G Clark CA (NZ) MIPA MABRP, C Gawthorpe FCA CTA, N A Hancock FIPA FABRP FNARA, R S Holt, S J Lawson FCA, B J Leyland,
C S Maudsley FCA, M D C Robertson CA, E Stanton CTA, D Symonds FCA
Consultants E D Sassoon FCA

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