

Our ref Your ref 979270/ANS/PAB/pef

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The Directors
Resource and Environmental Consultants Ltd
Hadfield House
Cornbrook
Manchester
Greater Manchester
M16 9FE

13 January 2014

Dear Sirs

Notice of resignation - Resource and Environmental Consultants Ltd - Company Number 03133832

We hereby give notice of our resignation as auditors of your company with effect from 13 January 2015. There are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company.

Yours faithfully

BAKER TILLY UK AUDIT LLP

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Baker Tilly Corporate Finance LLP Baker Tilly Creditor Services LLP Baker Tilly Restructuring and Recovery LLP Baker Tilly Risk Advisory Services LLP Baker Tilly Tax and Advisory Services LLP and Baker Tilly IK Audit LLP are limited liability partnerships registered in England and Wales with registered numbers CC325347 CC390886 CC325349 CC389499, CC325348 and CC325350 respectively Baker Tilly Management Limited Baker Tilly Revas Limited and Baker Tilly Tax and Accounting Limited are registered in England and Wales with numbers 3077999 6463594 and 6677561 respectively All limited companies and limited liability partnerships are registered at 25 Farringson Street London EC4A 4AB