



BAKER TILLY

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The Directors
Resource and Environmental Consultants Ltd
Hadfield House
Cornbrook
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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

BAKER TILLY UK AUDIT LLP

FRIDAY



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COMPANIES HOUSE