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C. V. Mitchell & Co

Chartered Accountants

4 Cranleigh Gardens

Bristol BS9 1HD

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The Directors
Audiences South West
St Nicholas Church
St Nicholas Street
BRISTOL BS1 1UE

Our Ref: CVM/7085

9 April 2009

Dear Sirs

AUDIENCES SOUTH WEST (THE "COMPANY")

We hereby resign as auditors of the Company with immediate effect.

In accordance with section 519, Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the Company's members or creditors.

Within 14 days of receipt please deliver a copy of this notice of resignation to the Registrar of Companies.

Yours faithfully



For and on behalf of
C V MITCHELL & CO

