

rogers spencer

CHARTERED CERTIFIED ACCOUNTANTS SINCE 1871

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Our Ref SPA / LL / E018 / 33064

stephen@rogers-spencer co uk

The Directors
Energy Retail Association Limited
4th Floor
17 Waterloo Place
London
SW1Y 4AR

22 January 2008

Dear Sirs

Energy Retail Association Limited - 4844678

We hereby resign our office as auditors of the Company as of today's date and we confirm there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the Company

Yours sincerely

THURSDAY

ANSORWMM
A36 24/01/2008
COMPANIES HOUSE

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