

RSM Robson Rhodes

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9 August 2007

The Directors
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Our Ref PB/SB/EEG

Dear Sirs

RESIGNATION AS AUDITORS OF ORCHARD & SHIPMAN PROFESSIONAL LIMITED

We are writing to give you formal notice of our intention to resign as auditors of Orchard & Shipman Plc and its subsidiaries with effect from the date of this letter

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider ought to be brought to the attention of the company's members or creditors

Yours faithfully

RSM ROBSON RHODES LLP
Chartered Accountants

WEDNESDAY



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COMPANIES HOUSE

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RSM Robson Rhodes LLP is registered to carry on audit work by the Institute of Chartered Accountants in England & Wales and is authorised and regulated by the Financial Services Authority

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