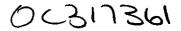
## Tenon audit





**Private and Confidential** 

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Fax Our ref Your ref

Date

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VEC

31 January 2008

Dear Sirs

Statement of Circumstances to the Members of Halley Climate Change LLP pursuant to Section 394 of the Companies Act 1985 of the circumstances connected with our ceasing to hold office as Auditors.

In accordance with Section 394 of the Companies Act 1985 as it applies to Limited Liability Partnerships, we set out below the circumstances of our resignation as auditors of Halley Climate Change LLP, registered number OC317361 ("the LLP") which we consider should be brought to the attention of the members or creditors of the LLP

During the course of our audit for the period ended 5 April 2007 HM Revenue and Customs commenced criminal enquiries into the tax affairs of the partnership. The partnership disputes the assertions made by HMRC but to date the case remains unresolved.

In the light of the above circumstances we consider that the necessary relationship of confidence between Tenon Audit and the LLP has broken down and that the most appropriate course of action for us is to resign from the audit engagement

Yours faithfully

Tenor mout limited

**Tenon Audit Limited** 

WEDNESDAY

LD3

05/03/2008 COMPANIES HOUSE 205

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Registered by the Institute of Chartered Accountants in England and Wales to carry out company audit work.

Tenon Group PLC is a separate company that provides professional resources and certain services to Tenon Audit Limited under the terms of a formal agreement on an arms-length basis.

A list of directors is maintained for inspection at the Registered Office

