

RSM Robson Rhodes

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23 July 2007

The Directors
S Black Ltd
Foxholes Business Park
John Tate Road
HERTFORD
Herts
SG13 7YH

RSM Robson Rhodes LLP
Bryanston Court, Selden Hill
Hemel Hempstead HP2 4TN
United Kingdom
T +44 (0)1442 260200 F +44 (0)1442 236294
www.rsm.co.uk

Our Ref JN/CNH/EEG

Dear Sirs

RESIGNATION AS AUDITORS OF S. BLACK LIMITED

We are writing to give you formal notice of our intention to resign as auditors of S Black Limited with effect from the date of this letter

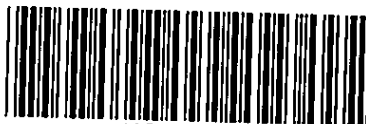
In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider ought to be brought to the attention of the company's members or creditors

Yours faithfully

RSM Robson Rhodes LLP

RSM ROBSON RHODES LLP
Chartered Accountants

TUESDAY



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ARXR8SOD

04/09/2007

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COMPANIES HOUSE

RSM Robson Rhodes LLP is a limited liability partnership and is an independent member firm of RSM International, an affiliation of independent accounting and consulting firms

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

Offices at Birmingham, Bristol, Cambridge, Dublin, Edinburgh, Leeds, London, Manchester
Registered office: 30 Finsbury Square, London EC2P 2YU at which a list of members may be inspected
Registered in England and Wales No. 0C304188



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