

# RSM Robson Rhodes

804  
September 2005

The Company Secretary  
Halifax Fan Limited  
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Manchester  
Lancashire  
M3 3BA

2 960811  
RSM Robson Rhodes LLP  
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Our Ref: DLB/SH/RMP

Dear Sir

**Halifax Fan Limited ("the Company")**

We hereby resign as auditors to the Company.

In accordance with section 394 of the Companies Act 1985, we confirm that, in our opinion, 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**



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