

RSM Robson Rhodes

The Company Secretary
The Barnsley Miller Partnership Limited
C/o Miller
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5 July 2007

Dear Sir

Resignation as auditors of The Barnsley Miller Partnership Limited

We are writing to give you formal notice of our intention to resign as auditors of The Barnsley Miller Partnership Limited with effect from the date of this letter

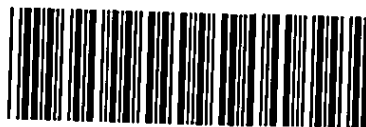
In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider ought to be brought to the attention of the company's members or creditors

Yours faithfully

RSM Robson Rhodes LLP

RSM ROBSON RHODES LLP
Chartered Accountants

THURSDAY



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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

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