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13 April 2011

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**Private and confidential**

Mr G Senior-Milne  
39 Castle Street  
Norham  
Northumberland  
TD15 2LQ

Dear Mr Senior Milne

I refer to various items of correspondence received from you in recent weeks, either addressed or copied to different members of ICAEW staff but, in particular I refer to your email of 8 April addressed to "Information Centre" headed "letter before action for judicial review".

As you know we have previously received complaints from you concerning the conduct of the auditors of the major banks (your 8 April email refers to Northern Rock & Lloyds TSB) in respect of audits completed before and during the period of the banking crisis.

The investigation of the role of auditors, in instances where the public interest is affected, rests with the AADB which is an emanation of the FRC. The ICAEW has co-operated fully with AADB in various discussions relating to the banking crisis in which the need for investigation has been considered. The AADB has indicated that it is not minded to initiate investigations. If you wish to challenge that view you need to engage with AADB and not ICAEW.

Whilst you obviously feel very strongly about the role of auditors, it is apparent from your lengthy emails that you have no information to disclose beyond what is in the public domain as a result of, inter alia, press reporting of the events leading up to and following the banking crisis. In these circumstances, whilst I intend no discourtesy, I should make it clear that future correspondence from you will only be responded to at our discretion.

Finally, I should make it clear that in any legal proceedings you may decide to issue, we may draw the court's attention to, inter alia, this letter and to the statements on your website concerning a civil restraint order imposed on you on 15 November 2010 by His Honour Judge Walton.

Yours sincerely

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