

28 March 2011

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Our ref  
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Your ref

Dear Giampiero

We have reviewed the accounts of Brian Simpson, Member of the European Parliament for the North West of England, for the year ending 31 December 2010, and confirm that they comply with the rules on the use of allowances as set out in the "Implementing Measures for the Statute for Members of the European Parliament" governing the payment of expenses and allowances to a member, and the guidance note on the use of expenses adopted by the European Parliamentary Labour Party.

Yours sincerely



**Mark Robertson**  
Partner

on behalf of UHY Hacker Young Manchester LLP