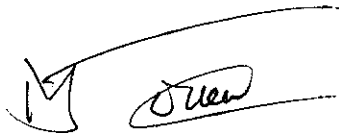


Auditors letter of certification

We have reviewed the accounts of Michael Cashman MEP, Member of the European Parliament for West Midlands 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.



Derek Rothera FCA (Senior Statutory Auditor)
Derek Rothera & Company
Units 15 & 16
7 Wenlock Road
London N1 7SL
England

Date 25/03/11

TJW/HC
11 April 2011

HARD DOWDY

G Alhadeff Esq
Socialist & Democrats in European Parliament
Europe House
32 Smith Square
London
SW1P 3EU

Dear Sir

We have reviewed the accounts of Michael Cashman, Member of the European Parliament for West Midlands for the year ended 31 December 2010 for the office account, 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 faithfully

Hard Dowdy

Hard Dowdy

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