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The Registrar
Companies House
Crown Way
Maindy
Cardiff
CF14 3UZ

Our ref nkc/817/a.res
Contact Nigel K Challis

12th January 2008

Dear Sir

Copy of the Statement delivered to ALM Garages Limited on ceasing to hold office as auditors pursuant to section 521 of the Companies Act 2006

In accordance with section 521 of the Companies Act 2006, we enclose a copy of our statutory statement, which was delivered to the Company's Registered Office in accordance with section 519 of the Companies Act 2006.

Yours faithfully,

NK Challis
KPMG LLP

WEDNESDAY



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14/01/2009
COMPANIES HOUSE
192



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Private & confidential

Mr A Merifield
ALM Garages Limited
Winterton Way
Lyme Green Business Park
Macclesfield
Cheshire
SK11 0LP

Our ref 1dl/db/003-012

COPY

18 December 2008

Dear Sirs

Statement to ALM Garages Limited (no. 03008553) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully


KPMG LLP