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The Secretary
Halton Chamber of Commerce & Enterprise
Office B018/020
The Heath Technical & Business Park
Runcorn
Cheshire
WA7 4QF

H121-LTD/RLD/JCH/HE

17th January 2011

Dear Sir,

Following our removal as auditors we provide the following statement -

For the purpose of Section 519(2) Companies Act 2006, we confirm that we are not aware of any circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the company

Yours faithfully,

COPY

WEDNESDAY



A11 *AHXD44N* 26/01/2011 15
COMPANIES HOUSE

Partners Tim Adcock CTA, TEP David J Antonia FCA, CTA, TEP Paul Booth FCA, MICM DChA Alison L Buckley ACA David Darlington FCA
Robert I. Davies ACA David J Frangleton FCA Philip L Griffiths FCA Robert J Hall ACA Richard W Johnson ACA Alison J Lavelle ACA
Jeremy P Oddie FIPA, FABRP MICM Clive H Plummer FCA Paul N Wainwright FCA Lorraine Whittaker MAAT Geoffrey M Weisgard FCA, MCIArb
Associates Jayne C Hudd FCA

Offices also at Chester 01244 323051 Liverpool 0151 255 2300 Manchester 0161 817 6100 Warrington 01925 635141
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