

Parcell & Associates

CHARTERED ACCOUNTANTS
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4285266

ACB Restaurants Limited
McDonald's Restaurant
14-20 North Walk
Cwmbran
NP44 1PR

21 Sep 11

Our ref A017B

Dear Ms Badham

Further to our recent discussions we resign as auditors of ACB Restaurants Limited

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

Yours sincerely



Parcell & Associates

THURSDAY



A49

A7NQ4XRM

22/09/2011

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COMPANIES HOUSE

PARCELL & ASSOCIATES LTD

Company Registered in England number 3224263

Registered to carry out audit work by the Institute of Chartered Accountants in England & Wales