



Ernst & Young LLP
1 More London Place
London SE1 2AF
Tel: 020 7951 2000
Fax: 020 7951 1345
www.ey.com/uk

The Directors
HLFM Limited
12 The Parks
Haydock
WA12 0JQ

17 January 2013

Direct line: 020 7951 2874
Email: psater@uk.ey.com

Dear Sirs,

HLFM Limited

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of HLFM Limited. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

We draw your attention to the fact that HLFM Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx>

and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

MONDAY



A07

A20JSA2H

21/01/2013

#56

COMPANIES HOUSE



Ernst & Young LLP
1 More London Place
London SE1 2AF
Tel: 020 7951 2000
Fax: 020 7951 1345
www.ey.com/uk

Change of Auditor Notifications
Quality Assurance Department
ICAEW
Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ

17 January 2013

Direct line 020 7951 2874

Email psater@uk.ey.com

Dear Sirs

Re: HLFM Limited

- Company registered number 06205108
- Registered address 12 The Parks, Haydock, WA12 0JQ
- Year end of the company's last audited accounts 31 December 2011

In accordance with section 522(1)(b) of the Companies Act 2006 ("the Act"), we write to notify you of our resignation as auditors of HLFM Limited

The resignation takes effect from the date on which the notice of resignation is deposited at the company's registered office (17 January 2013) and we consider that this is before the end of our term of office as auditor

In accordance with section 522(2) of the Act, a copy of our statement deposited with the company under section 519 of the Act is attached

In accordance with section 522(3) of the Act, the reason for our resignation is as follows the company was sold in 2012 and no longer requires a statutory audit

Yours faithfully

Ernst & Young LLP