

## **型ERNST&YOUNG**

Ernst & Young LLP L'Hore London Place London SE1 2AF

Tel 020 7951 2000 tax 020 7951 1345 "Inw 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 <a href="http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx">http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx</a>

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

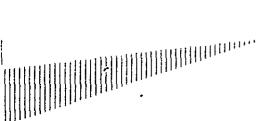
If you have any questions on your legal obligations we recommend that you seek legal advice

Yours faithfully

Ernst & Young LLP

MONDAY

A07 21/01/2013 COMPANIES HOUSE #56



## **型 ERNST & YOUNG**

Ernst & Young LLP 1 More London Place London SE1 2AF

Tol :020 7951 2000 Fix: 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

Frank 2 Mongrel