



Gravestock & Owen Limited

Private and Confidential

chartered accountants ☐  
statutory auditors ☒

The Directors  
Hallmark Healthcare Developments Ltd  
2 Kingfisher House  
Woodbrook Crescent  
Radford Way  
Billerica  
Essex  
CM12 0EQ

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West Midlands WV13 2AA  
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5<sup>th</sup> July 2013

Dear Sirs

**Statement to the directors of Hallmark Healthcare Developments Limited (06420270) ("the company) 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 in connection with our ceasing to hold office that need to be brought to the attention of members or creditors of the company

Yours faithfully

M V Owen FCA (Senior Statutory Auditor)  
For and on behalf of Gravestock & Owen Limited  
Chartered Accountants

