

Mr D Hitchenson
PHD1 Construction Limited
7 Webster Court
Warrington
WA5 8WD

Our Ref FJM/KTA/JJO/ZP868MAN

11 July 2016

Dear Dave

PHD1 Construction Limited
Company No: 08854778

As a consequence of the Company terminating their services with us, we hereby tender our resignation as auditors of the above Company

In accordance with Section 519 Companies Act 2006 in relation to our cessation as auditors to the Company within our period of office, we confirm that there are no circumstances that we consider require reporting to the shareholders or creditors

Kind regards

Yours faithfully

Haines Watts Liverpool Limited

