



BDO Novus (Audit) Limited
Chartered Accountants
Business Advisers &
Registered Auditors

PO Box 180 Place du Pré Rue du Pré
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Companies House
Crown Way
Maindy
Cardiff
CF14 3UZ

10 February 2010

Our ref: RPJ/SH/439

Dear Sirs

MATLOCK GARDEN, WATERLIFE & PET CENTRE LIMITED - 01413241

We have today resigned as auditors of Matlock Garden, Waterlife & Pet Centre Limited. There were no reasons surrounding our resignation that need to be brought to either the shareholders or creditors of the company.

Please find attached a copy of the Section 519 resignation letter for your records.

Yours faithfully
For BDO Novus (Audit) Limited

R. P Jackson

Richard Jackson
Director





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The Directors
Matlock Garden, Waterlife & Pet Centre Limited
Brambridge Park Garden Centre
Kiln Lane
Brambridge
Eastleigh
Hampshire
SO50 6HT

10 February 2010

Our ref: RPJ/SH/439

Dear Sirs

Resignation as auditors

In accordance with Section 519 of the Companies Act 2006 we confirm that there are no circumstances in connection with our resignation as auditors of the company that need to be brought to the attention of either the shareholders or creditors of the company.

Yours faithfully
For BDO Novus (Audit) Limited

R P Jackson

Richard Jackson
Director



COMPANIES HOUSE