



Chartered Accountants
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2692545

Strictly Private & Confidential

The Directors
Community Careline Services Limited
First Floor Weld Parade
Weld Road Birkdale
Southport
Merseyside
PR8 2DT

8 April 2009

0552/PCN/C137B/2009

Dear Sirs

RESIGNATION AS AUDITOR

We hereby resign from our office as auditor of Community Careline Services Limited (the "Company") with effect from the date hereof.

We confirm that there are no amounts owing to us by the Company in respect of fees or on any other account.

In accordance with Section 394(1) of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members of creditors of the company.

In addition we confirm that we have no claim against the Company for the loss of office, professional fees or otherwise whatsoever.

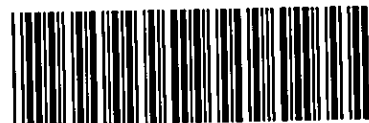
We hereby authorise and request you to deliver a copy of this notice of resignation to the Registrar of Companies.

Yours faithfully

PAUL C NEWSHAM
DIRECTOR
pnewsham@hwca.com

www.hwca.com

SATURDAY



A15 18/04/2009 140
COMPANIES HOUSE

HWCA Limited 120-124 Towngate, Leyland, Preston, Lancashire, PR25 2LQ

Telephone: 01772 431233 Fax: 01772 622935 Email: preston@hwca.com

A list of the names of the principals is available at the registered office
7-10 Chandos Street, Cavendish Square, London, W1G 9DQ Registered in England & Wales, company no. 5506131