

23 July 2004

Our ref: HIG6588/MW/RLC

D Hill Esq.
Craegmoor Healthcare
Craegmoor House
Perdiswell Park
Worcester
WR3 7NW

83 Bank Parade
Burnley
BB11 1UG

Telephone: 01282 438035
Facsimile: 01282 427021
Email: burnley@pmm.co.uk
Website: www.pmm.co.uk

Offices also at:
Blackburn, Clitheroe and Nelson

Company No
2693859

Dear Mr Hill

Highway (Burnley) Limited

We hereby resign as auditors of the above named company and enclose herewith Notice under Section 394 of the Companies Act 1985.

Yours faithfully,

PM&M

PM&M
Chartered Accountants



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23 July 2004

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The Directors
Highway (Burnley) Limited
11 Acresbrook Road
Higham
Burnley
BB12 9BY

Dear Sirs,

Statement to the directors of Highway (Burnley) Limited on ceasing to hold office as auditors

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

Yours faithfully,

PM&M

PM&M
Registered Auditors
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Burnley
BB11 1UG

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