CORR & CORR

Chartered Accountants Registered Auditors Management Consultants

Our Ref: Z-8136-BMC-L-PC-17122018-PC

Private & Confidential Blue Machinery (Central) Limited New Cheshire Business Park. Wincham Lane, Wincham. Northwich, Cheshire, **England** CW9 6GG

Date: 17th December 2018

Dear Sirs;

RE: Blue Machinery (Central) Limited – (Company No: 02746788)

We hereby tender our resignation as Auditors of Blue Machinery (Central) Limited (Company No: 02746788).

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as Auditors of Blue Machinery (Central) Limited (Company No:02746788) effective from 17th December 2018, which we consider be brought to the notice of the Company's shareholders or creditors.

We have an obligation to file a copy of this statement with the Registrar of Companies in 28 days' time. Accordingly, we will file a copy of this statement unless you notify us, within that time, of an application made by you to the court in respect of the statement.

I have attached a second copy of this letter of resignation which you are required to file at the Companies house within 14 days.

Yours faithfully

Paul Corr Corr & Corr

p.corr@correa.com

Enc

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LD5 **COMPANIES HOUSE**