

3126731



PricewaterhouseCoopers LLP  
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The Directors  
First Motorway Services Limited  
Junction 23A  
M4 Magor  
Newport  
NP26 3YL

5 March 2010

Our ref KAW/NDR

Dear Sirs,

**Notice of resignation as auditors**

In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of First Motorway Services Limited, registered number 03126731 with effect from 5 March 2010, which is before the end of our term of office

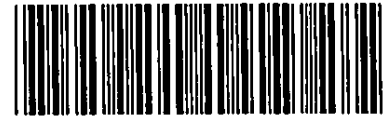
We enclose our statement of circumstances in accordance with Section 519 of the Act

Yours faithfully,

  
PricewaterhouseCoopers LLP

Enclosure

TUESDAY



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COMPANIES HOUSE

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5 March 2010

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Dear Sirs,

**Statement of Circumstances connected with our ceasing to hold office as Auditors**

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 First Motorway Services Limited, registered number 03126731 effective from 5 March 2010, which we consider should be brought to the notice of the Company's shareholder or creditors

Yours faithfully,



PricewaterhouseCoopers LLP

