

Horwath Clark Whitehill

Horwath Clark Whitehill LLP
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Our Ref: MR/SSR

27 September 2005

The Directors
Hesters Way Partnership Ltd
Hesters Way Community Resource Centre
Cassin Drive
Cheltenham
Glos GL51 7SU



INVESTOR IN PEOPLE

Dear Sirs

HESTERS WAY PARTNERSHIP LIMITED – 3685423

In accordance with the requirements of section 392 of the Companies Act 1985 and at your request, we formally resign as auditors with effect from 27 September 2005.

For the purposes of section 394 of the Act we confirm that we are not aware of any circumstances connected with our resignation that we consider should be brought to the attention of members or creditors of the company.

Section 392 of the Act requires the company to deliver a copy of this notice to the Registrar of Companies within fourteen days of receipt.

Yours faithfully
HORWATH CLARK WHITEHILL LLP

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