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The Director
Bluebell Heights Ltd
Sussex House
London Road
East Grinstead
West Sussex RH19 1HH

RE/AC/B469

31 December 2012

Dear Sir,

Further to our recent discussions we resign as auditors of Bluebell Heights Ltd

In accordance with section 519 Companies Act 2006, 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 or creditors of the company

We take this opportunity to remind you that you are required to file a copy of this notice with the Registrar of Companies within 14 days

In addition you are required to send a copy of this notice to the ICAEW together with a statement of the company's reasons for our ceasing to hold office

Yours faithfully,
RONALD ELLIOTT & CO

