McMillan & Co LLP
Chartered Accountants

28 Eaton Avenue • Matrix Office Park
Buckshaw Village • Chorley
Lancashire • PR7 7NA

t 01772 299888
f 01772 451000
e mail@mcmillanaccountants com

Private & Confidential
Value Works Limited
1 Smithy Court
Smithy Brook Road
Wigan WN3 6PS

Our ref valvw/nmcm

10 April 2013

Dear Sirs

Value Works Limited (03910513), Value Works Application Services Limited (05386238), Value Works Category Management Limited (05027572); Value Works Consulting Limited (06649696); Value Works E-Trade Limited (05582738); Value Works Technology Limited (04340894) (together the "Companies")

We hereby resign our office as Accountants and Auditors of the Companies with effect from today and we confirm that for the purpose of section 519(2) of the Companies Act 2006 that there are no circumstances connected with our ceasing to hold office that we consider need to be brought to the notice of the members or creditors of the Companies

We also confirm that we have no outstanding claim against the Companies for compensation for loss of office or otherwise

Yours faithfully

McMillan & Co LLP

McMillan & Co LLP
✉ mail@mcmillanaccountants com

FRIDAY
R26638YG
RM 12/04/2013 #172
COMPANIES HOUSE