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This matter is being dealt with by: Helen Robinson

Hectaworth Limited East Wing Offices Burn Hall **Darlington Road** Durham DH1 3SR

20 April 2009

Our Ref: DCH/HR/T167BH

Dear Sirs

Statement to the Directors of Hectaworth Limited on ceasing to hold office as auditor

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances in connection with our ceasing to hold office that need to be brought to the attention of the members or creditors of the company.

Yours faithfully

D C Hall (Senior Statutory Auditor)

For and on behalf of RHK Business Advisers LLP, Statutory Auditor

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24/04/2009 **COMPANIES HOUSE**

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