



**Chantrey
Vellacott**

Thinking forward since 1788

The Directors
Commercial Smelting & Refining CO Limited(The)
Churchill House
137-139 Brent Street
London
NW4 4DJ

30 April 2015

Dear Sir

**Resignation as Auditor
Commercial Smelting & Refining CO. Limited(The)- 00358586**

We hereby tender our formal resignation as the auditor to your company with effect from midnight on 30 April 2015

Pursuant to section 519 Companies Act 2006 we confirm that are no circumstances connected with our resignation which we consider should be brought to the attention of the company's members or creditors

We confirm the reason for our resignation is the merger of the audit practice of Chantrey Vellacott DFK LLP with Moore Stephens LLP on 1 May 2015

A copy of this letter should be sent to Companies House within 14 days of receipt

Yours faithfully

CHANTREY VELLACOTT DFK LLP

SATURDAY



A27 *A4BV11LS* 18/07/2015 #349
COMPANIES HOUSE

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Chantrey Vellacott DFK LLP is a
limited liability partnership registered
in England and Wales (No OC313147)
whose registered office is at Russell
Square House 10-12 Russell Square
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Chantrey Vellacott DFK LLP is a
member firm of **DFK** International
an association of independent
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