

28 January 2019

The directors
The United Kingdom Freight Demurrage and
Defence Association Limited
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To the Directors of **The United Kingdom Freight Demurrage and Defence Association Limited**
(00501877)

Statement under Section 519 of the Companies Act 2006 ("the Act")

In accordance with Section 519 of the Act we detail the following reason for ceasing to hold the office of auditor:

Moore Stephens LLP has transferred its business to BDO and as a result will no longer carry out statutory audit work within the meaning of Part 42 of the Act.

Moore Stephens LLP
Moore Stephens LLP
ICAEW Registered Auditor Number C001309444

