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Abbey Bond Lovis Limited Alexander House Honywood Road Basildon Essex SS14 3DS 8<sup>th</sup> December 2015

Dear Sirs

## **Abbey Bond Lovis Limited**

Company Registered Number: 599387

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Abbey Bond Lovis Limited This resignation takes effect from the date on which you receive this letter

In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company

We draw your attention to the fact that Abbey Bond Lovis Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Financial Reporting Council and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <a href="http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx">http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx</a> and <a href="http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit respectively">http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit respectively</a>

If you have any questions on your legal obligations we recommend that you seek legal advice.

Frest & Toung LLP

Yours faithfully

**Ernst & Young LLP** 

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