



Accountants &
business advisers

Private and Confidential

The Directors
Toye, Kenning & Spencer (Birmingham) Limited
19-21 Great Queen Street
London
WC2B 5BE

30 April 2013

Our ref SJS/1026895

Dear Sirs

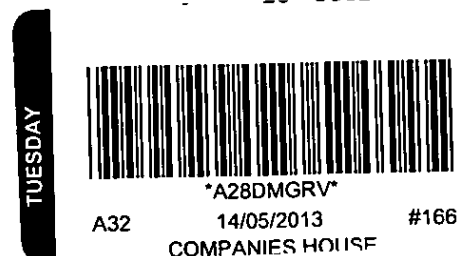
Toye, Kenning & Spencer (Birmingham) Limited - Company number: 00692479
Section 516 Notice of resignation

This letter, along with the attached s519 Statement, constitutes our Notice of resignation as auditor under s516 of the Companies Act 2006 ("the Act"). The attached s519 statement as required by the Act indicates that there are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company. We will be submitting a copy of this statement to the Registrar of Companies as required by s521 of the Act.

Yours faithfully

PKF (UK) LLP

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PKF (UK) LLP is a limited liability partnership registered in England and Wales with registered number OC310487

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To the directors of Toye, Kenning & Spencer
(Birmingham) Limited

Company number. 00692479

30 April 2013

Statement under section 519 of the Companies Act 2006

In accordance with s519, we confirm there are no circumstances connected with our ceasing to hold office as auditor of Toye, Kenning & Spencer (Birmingham) Limited which we consider should be brought to the attention of members or creditors of the company

PKF (UK) LLP

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