

**Private and Confidential**

The Directors  
R Smith Windermere Ltd  
Rayrigg Motor Group  
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Our ref SMI07/MLucas/118154  
Your ref  
18 January 2010

Dear Sirs

R SMITH (WINDERMERE) LIMITED  
RN SMITH HOLDINGS LIMITED  
NORTH LAKES CHILDRENS SERVICES LIMITED

702316

**STATEMENT TO THE DIRECTORS ON CEASING TO HOLD OFFICE AS AUDITORS**

In accordance with section 519 of the Companies Act 2006 we confirm that there are no circumstances connected with our ceasing to hold office as auditors to the companies that we consider should be brought to the attention of the members or creditors

Yours faithfully

*RSM Tenon Audit Limited*

RSM Tenon Audit Limited  
Registered Auditor

Enc

SATURDAY



\*RV6KXHH7\*

RM 13/02/2010 148  
COMPANIES HOUSE

