

To the directors of Toye Kenning & Spencer Limited

Company Number 01121668

13 January 2016

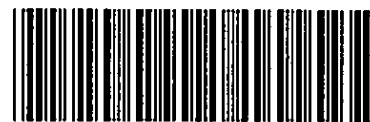
Statement under Section 519 Companies Act 2006.

In accordance with Section 519, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Toye Kenning & Spencer Limited which we consider should be brought to the attention of members and/or creditors of the company.

BDO LLP

BDO LLP

THURSDAY



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