



The Directors  
ADI-Gardiner Ltd  
21 Holborn Viaduct  
London  
EC1A 2DY

23 November 2015

Dear Sirs,

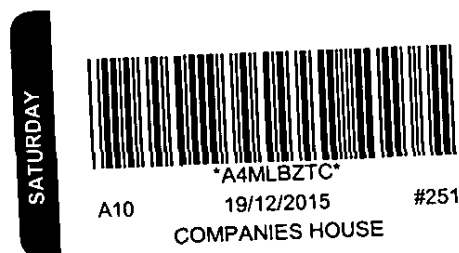
**Statement of Circumstances connected with our ceasing to hold office as Auditors**

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 of ADI-Gardiner Ltd, registered no: 01322200 (the Company) effective from 23 November 2015, which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully,

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP



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