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Private & confidential

Adam Collinson
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2 Penman Way
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Our ref gk/01342/766cm

Gemma Kirby
0121 232 3043

20 January 2016

Dear Sirs

We write to you in your capacity as a director of MARANELLO SALES LIMITED (No 1443371)

We hereby give notice of our resignation as auditors of this company with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statements given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of the financial statements of each of the companies listed in the Appendix falls within the definition of a major audit and therefore your notification should be made to the Financial Reporting Council.

Yours faithfully

UP176 Audit Plc

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