



The Directors
Abberplace Limited
Amber Way
Halesowen
West Midlands
B62 8WG

19 October 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 Abberplace Limited, registered no 1521051 (the Company) effective from 19 October 2015, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

PricewaterhouseCoopers LLP



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