

15 October 2014

Garbutt
& Elliott

The Directors
ABG Limited
E7
Meltham Mills Road
Meltham
HD9 4DS

Dear Sirs

We hereby tender our resignation as auditors to the company with immediate effect.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances in connection with our resignation that need to be brought to the attention of the members or creditors of the company.

Yours faithfully

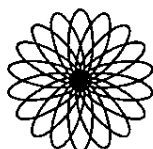


Garbutt & Elliott LLP

FRIDAY



A25 *A3JOBUPF* 31/10/2014 #79
COMPANIES HOUSE



FORWARD THINKING | PERSONAL | DIFFERENT

www.garbutt-elliott.co.uk

Leeds 33 Park Place, Leeds LS1 2RY Tel. 0113 2739 600

York Arabesque House, Monks Cross Drive, York YO32 9GW Tel. 01904 464100

Member of

CBI
THE VOICE OF BUSINESS

Praxity
ASSOCIATE
GLOBAL ALLIANCE OF
INDEPENDENT FIRMS

Garbutt & Elliott is the trading name of Garbutt & Elliott LLP (Limited Liability Partnership). Partnership No. OC346021 (England & Wales). Registered Office: Arabesque House Monks Cross Drive, Huntington, York, YO32 9GW. A full list of members is available at this address. Registered to carry on audit work in the UK and Ireland and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.