



The Directors
Alverton Manor Limited
Trevarno Manor
Helston
Cornwall
TR13 0RU

31 January 2013

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 Alverton Manor Limited, registered no 02743550 (the Company) effective from 5 December 2012, 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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COMPANIES HOUSE

PricewaterhouseCoopers LLP, Princess Court, 23 Princess Street, Plymouth PL1 2EX
T +44 (0) 1752 267441, F +44 (0) 1752 673514, www.pwc.co.uk

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