

3487917



The Directors  
Winterthur Finance Limited  
5 Old Broad Street  
London  
EC2N 1AD

30 November 2011

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 Winterthur Finance Limited, registered no 03487917 (the Company) effective from 30 November 2011, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP

THURSDAY



A13 \*A00PZDM0\* #318  
22/12/2011  
COMPANIES HOUSE

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