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27 September 2013

Companies House
 Crown Way
 Cardiff
 CF14 3UZ
 Attn: Marion Williamson



LD8 27/09/2013 #412
 COMPANIES HOUSE

Our ref
 MTA/ G1152/ jh

Your ref 04536226

Dear Sirs,

Garpa Garden and Park Furniture Ltd – Reference 04536226

We refer to your letters dated 16 September 2013 regarding the above named company

We enclose on behalf of the company accounts for the year ended 31 December 2012, which were previously rejected

The company has claimed exemption from audit under 479C (479A) of the Companies Act 2006

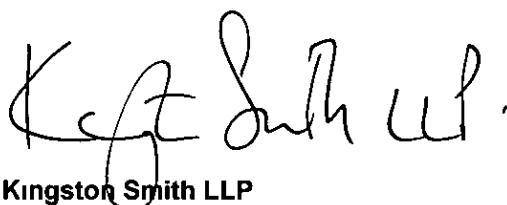
We note from your original letter of rejection that the parent company guarantee, which was not returned to us, has been accepted so we have not supplied a copy here

Also since your initial letter you have agreed by email that the registered number on the statement by the parent company was correct so this has not been amended, however the reference to the specific clause in the Companies Act has been amended, although we have by email queried whether your preferred clause reference is correct

Also enclosed is a revised set of the translated consolidated accounts of the parent company/ Group that now includes a statement that the UK Company has taken exemption from an audit under 479A of the Companies Act. We trust that the quality of the paper used for the accounts is also now acceptable

Do please contact James Hughes on 020 7566 4000 if there are any further queries in connection with this submission rather than rejecting again. It may be that we can deal with any questions by telephone rather than having the accounts travel back and forth

Yours faithfully



Kingston Smith LLP

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Kingston Smith LLP Chartered Accountants

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