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Private & confidential

The Directors
Gabem Management Limited
The Barn,
Heyshott
Nr Midhurst
GU29 0DP

Our ref JW/613

Contact Julie Wheeldon
01293 652026

21 September 2015

Dear Sirs

Resignation as auditors of Gabem Management Limited (04775883)

We hereby give notice of our resignation as auditors of the company with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of your financial statements falls outside the definition of a major audit and therefore your notification should be made to the ICAEW.

Yours faithfully

KPMG LLP

KPMG LLP

THURSDAY



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COMPANIES HOUSE