

COPY

19 June 2014

The Directors  
Byron & Byron Holdings Limited  
Byron & Byron Limited  
Nichols & Nichols Limited  
Fretco Limited  
Shaftesbury House  
3 Shaftesbury Road  
London  
N18 1SW

Our ref  
CJL/B1502/mb/sph

Dear Sirs


**RESIGNATION AS AUDITORS AND STATEMENT OF CIRCUMSTANCES IN ACCORDANCE WITH SECTION 519 OF THE COMPANIES ACT 2006**

**BYRON & BYRON HOLDINGS LIMITED - 5492810**  
**BYRON & BYRON LIMITED**  
**NICHOLS & NICHOLS LIMITED**  
**FRETCO LIMITED**

In accordance with Section 516 of the Companies Act 2006 we write to notify you of our resignation as auditors of the above named companies

In accordance with our responsibilities under Section 519 of the Companies Act 2006, we confirm that there are no circumstances in connection with our ceasing to act as auditors which we consider should be brought to the attention of each company's members or creditors

Yours faithfully



**KINGSTON SMITH LLP**

TUESDAY



A32 \*A3APJHZ6\* 24/06/2014 #9  
COMPANIES HOUSE

Kingston Smith LLP Chartered Accountants  
Devonshire House, 60 Goswell Road, London EC1M 7AD Telephone 020 7566 4000 Fax 020 7566 4010 Email ks@ks.co.uk www.ks.co.uk

Also at: Heathrow, Redhill, Romford, St Albans, West End (London)

Partners: Sir Michael Snyder, Martin Muirhead, Steven Neal, Julie Walsh, Nicholas Brooks, Martin Burchmore, Nigel Birch, Maureen Penfold, Robert Surman, Parveen Chadda, Amanda Merron, Adrian Houstoun, Janice Riches, Christopher Lane, Keith Halsstead, Cliff Iretton, Andrew Shaw, Graham Tyler, Paul Samrahi, Graham Morgan, David Benton, Christopher Hughes, Jonathan Sudcliffe, Jonathan Seymour, David Montgomery, Neil Finlayson, John Willmott, Valerie Cazalet, Brian R Pope, Maura Hindson, Esther Carder, John Standforth, Heather Powell, Silvia Vitello, Mike Hayes, Marc Fecher, Sandra De Lord, Tim Stovold, Mark Mum-Ampolo, Daniel Marine, Matthew Meadows, James Cross, Darren Jordan, Thomas Moore, Paul Spindler, Lynne Rowland, Tessa Park, Richard Hoop, Ian Graham, Anjali Kothari, Jon Dawson, Steven Rushmer, Thomas Astin, Peter Smithson, Becky Shields

Registered in England and Wales as a Limited Liability Partnership: No OC317343 Registered office: Devonshire House, 60 Goswell Road, London EC1M 7AD