

PLG/MB/TC/L10829

The Board of Directors  
A B Lewis Limited  
Dolphin House  
Stephensons Way  
Formby  
Merseyside L37 8EG

27 November 2014

Dear Directors

**STATEMENT TO A B LEWIS LIMITED RELATING TO:-**

- the removal of Mitchell Charlesworth as auditor of A B Lewis Limited

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors

Yours faithfully

*Mitchell Charlesworth LLP*

Mitchell Charlesworth LLP  
Statutory Auditor



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