Wheeler & Co.

CHARTERED ACCOUNTANTS

The Shrubbery, 14 Church Street, Whitchurch, Hants RG287AB

The Directors
Belchim Management UK Limited
14 Church Street
Whitchurch
Hampshire
RG28 7AB

06249810

05 March 2012

To the board of directors of Belchim Management UK Limited

Dear Sirs

Further to our recent discussions we resign as auditors of Belchim Management UK Limited

In accordance with sections 516 and 519 Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company

Yours faithfully

Wheeler & Co

MONDAY

A14 02

02/04/2012 COMPANIES HOUSE

Proprietor Kevin Wheeler FCA

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