



KPMG LLP
Audit
St James' Square
Manchester M2 6DS
United Kingdom

Tel +44 (0) 161 246 4219
Fax +44 (0) 161 246 4040
DX 724620 Manchester 42

Private & confidential
The Directors
Multisol Group Limited
Welsh House
83 Welsh Row
Nantwich
Cheshire
CW5 5ET

Our ref Img/djh/005

Contact Daniel Hughes
0161 246 4219

27 March 2012

6551665 MULT

Dear Sirs

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as a director of the companies listed in the Appendix to this statement

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully

KPMG LLP

KPMG LLP

TUESDAY



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RM

10/04/2012

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COMPANIES HOUSE