

RC/PJJ/SAP

8 December 2014

The Directors
E R Associates (Malaysia) Ltd
Suite 24
40 Churchill Square
Kings Hill
West Malling
Kent ME19 4YU



Dear Sirs

E R Associates (Malaysia) Ltd - 8260114

This letter is formal notice of our resignation as auditors of the company with immediate effect

We hereby confirm that we are not aware of any matters, which would be required to be brought to the attention of the members or creditors of the company pursuant to section 519 of the Companies Act 2006

Yours faithfully
DAY, SMITH & HUNTER



A19 23/01/2015 #228
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