

The Directors
Business Results Limited
5-7 Tobermore Road
Draperstown
Magherafelt
Co Londonderry
BT45 7AG

8 August 2016

Dear Sirs,

Statement of Circumstances connected with our ceasing to hold office as Auditors

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 Business Results Limited, registered no: NIo25786 (the Company) effective from 22/07/2016, which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully,

PricewaterhouseCoopers LLP

A5FERX1L
A17 13/09/2016 #18