

SC 304 293



The Directors
CFS Newham Limited
Suite 1a, Willow House Kestrel View
Strathclyde Business Park
Bellshill, Lanarkshire
ML4 3PB

Date: 23 May 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 CFS Newham Limited, registered no: SC0304293 (the Company) effective from 12 May 2016, which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

Enclosures



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