



KPMG Audit Plc
15 Canada Square
Canary Wharf
London E14 5GL
United Kingdom

Private & Confidential

Miss R.S Schofield
Weston Centre,
10 Grosvenor Street,
London
W1K 4QY

3rd July 2014

Dear Madam

We write to you in your capacity as company secretary of Twining Crosfield & Co Limited (00144900)

We hereby give notice of our resignation as auditors of Twining Crosfield & Co Limited. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of our statutory statement with the Registrar of Companies within 14 days of your receipt of this letter.

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of Twining Crosfield & Co Limited falls outside the definition of a major audit and therefore your notification should be made to the ICAEW.

Yours faithfully,

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3rd July 2014

Dear Madam

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 company secretary of Twining Crosfield & Co Limited (00144900)

In accordance with section 519 of the Companies Act 2006, we confirm that the circumstances connected with our ceasing to hold office as auditors of Twining Crosfield & Co Limited are that our company, KPMG Audit Plc, has instigated an orderly wind down of business. KPMG LLP, an intermediate parent, will immediately be seeking appointment as statutory auditor

Yours faithfully,

KPMG Audit Plc

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