



KPMG Audit Plc
15 Canarls Squaru
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

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)

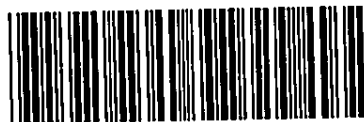
In accordance with section 519 of the Companies Act 2006, we confirm that the circumstances connected with our ceasing to hold office as auditors of Twining Crosfield & Co Limited are that our company, KPMG Audit Plc, has instigated an orderly wind down of business. KPMG LLP, an intermediate parent,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

Yours faithfully,

KPMG Audit Plc

KPMG Audit Plc

SATURDAY



A17 *A3CWXYJ* #208
26/07/2014
COMPANIES HOUSE