



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

Tel +44 (0) 20 7311 1000  
Fax +44 (0) 20 7311 3311  
DX 157460 Canary Wharf 5

**Private & confidential**

Mr BSE Freshwater  
First Charles Investments Limited  
Freshwater House  
158-162 Shaftesbury Avenue  
London  
WC2H 8HR

Our ref Bh/jp

25 November 2013

Dear Sir

**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 First Charles Investments Limited  
(No 01293651)

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 that we consider should be brought to the attention of the company's members or creditors

Yours faithfully,

KPMG Audit Plc

