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Private and Confidential

Ian Morey  
Reydel Limited  
Visteon European Corporate Office,  
1 Springfield Lyons Approach,  
Chelmsford Business Park,  
Chelmsford,  
Essex  
CM2 5LB

21 August 2012

Our ref: 015588/AH/Resignation  
Letter

Dear Sir

Reydel Limited

Following our recent interview with Ian Morey, we are now writing to confirm our resignation as auditors of the above named company, as from 21/08/2012

This letter, along with the attached Section 519 Statement, constitutes our notice of resignation under Section 516 of the Companies Act 2006 ("the Act"). The attached 519 statement as required by the Act indicates that there are no circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the company. We will be submitting a copy of this statement to the Registrar of Companies as required by Section 521 of the Act. We will also be notifying the Institute of Chartered Accountants in England and Wales of our resignation under Section 522 of the Act.

We would like to take this opportunity to remind you of the company's obligations under the Act which are outlined in Appendix A to this letter

Yours faithfully

BDO LLP

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**Appendix A: Guidance on the Company's Responsibilities with regards to Resignation Statements**

CA2006 Ref	Requirement
Section 517 (1)	You should, within 14 days of receiving our notice of resignation, send a copy of the notice to Companies House,
Section 520 (1), (2) & (3)	Where our statement under Section 519 details circumstances connected with our resignation which we consider should be brought to the attention of members and/or creditors of the company, you should, within 14 days of receiving the statement, either: (a) send a copy of it to every person who is entitled to be sent copies of the accounts, or (b) apply to the court If you apply to the court, you should notify us that you have done so
Section 523 (1), (2) & (3)	Where we have resigned before the end of our term of office, you should notify the Institute of Chartered Accountants in England and Wales ("the appropriate audit authority")  Within 14 days of receiving our section 519 statement, you should notify the appropriate audit authority that we have ceased to hold office as auditors and include a statement of the reasons that we have ceased to hold office

**Contact details for notification under Section 523**

Notifications can be sent by letter or e-mail as follows:

Change of Auditor Notifications  
Quality Assurance Department  
ICAEW  
Metropolitan House  
321 Avebury Boulevard  
Milton Keynes  
MK9 2FZ

By e-mail to [auditorchange@icaew.com](mailto:auditorchange@icaew.com)