



The Directors
Spen Hill Management Limited
Delamare Road
Cheshunt
Herts
EN8 9SL

3 December 2015

Dear Sirs,

Statement of Circumstances connected with our ceasing to hold office as Auditors

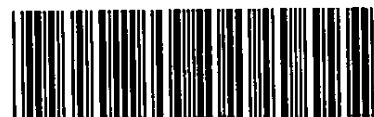
We are writing to confirm that we will not be seeking re-appointment as auditors of Spen Hill Management Limited, registered no' 02460426 (the 'Company') when our term of office expires at the end of the next period for appointing auditors.

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 the Company, which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully,


PricewaterhouseCoopers LLP

THURSDAY



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24/12/2015

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COMPANIES HOUSE

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