



The Directors
The Secret Garden Day Nursery Limited
Asquith House
34 Germain Street
Chesham
Buckinghamshire
HP5 1LH

22 February 2017

Dear Sirs

Statement of Circumstances connected with our ceasing to hold office as 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 Secret Garden Day Nursery Limited, registered no 03182997 (the "company") effective from 24 January 2017, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

PricewaterhouseCoopers LLP



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