



Grant Thornton

Our Ref OCTHP/V10047/15

The Company Secretary
Seaham Hall Limited
von Essen house
Roman Way
Bath Business Park
Peasedown St John
Bath
Avon BA2 8SG

21 December 2011

Dear Sir

We hereby give notice of our resignation in accordance with section 516 of the Companies Act 2006 as auditors of Seaham Hall Limited with effect from 24 December 2011

You are required to send a copy of this notice to the Registrar of Companies within fourteen days

In accordance with section 519 of the Companies Act 2006 we enclose a statement of circumstances connected with our ceasing to hold office which we consider should be brought to the attention of members or creditors of the company. Unless you wish to apply to the court in respect of this statement you should send a copy of it to every person who is entitled to be sent copies of the accounts

As we ceased to hold office before the end of our term of office you also are required to inform the Institute of Chartered Accountants in England & Wales that we have ceased to hold office and send a copy of the statement of circumstances to the Institute

Yours faithfully

Grant Thornton UK LLP

Grant Thornton UK LLP

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SATURDAY



A45

A00VESU1

24/12/2011

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Chartered Accountants

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Out Ref OCHP/A 10047/TS

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24 December 2011

Company Number 03391036

Seaham Hall Limited

Further to the requirements of section 519 of the Companies Act 2006, the circumstances connected with our ceasing to hold office are as follows

We were appointed to perform the audits of the von Essen companies for the year ended 31 December 2010, and this process is incomplete

In the director's letter dated 1 August 2011 he has stated that he believes that the audited accounts for most if not all of the von Essen companies for the year ended 31 December 2009 were deliberately mis-stated. We have asked for details and to meet with the director in respect of these assertions but he has refused

On 16 December 2011, the director asked Grant Thornton to resign

Grant Thornton UK LLP

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