



The Directors
Dyson James Limited
Tetbury Hill
Malmesbury
Wiltshire
SN16 0RP

Wednesday, 29 August 2012

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 Dyson James Limited, registered no 03772814 (the Company) effective from 29 August 2012, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

PricewaterhouseCoopers LLP



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