



The Directors
N.E.S.T. Makers Limited
24 Birch Street
Wolverhampton
WV1 4HY

29 November 2011

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 N.E.S.T. Makers Limited, registered no 03937132 (the "Company") effective from 29 November 2011, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully

PricewaterhouseCoopers LLP
PricewaterhouseCoopers LLP



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PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Services Authority for designated investment business.



The Directors
N E S.T. Makers Limited
24 Birch Street
Wolverhampton
WV1 4HY

29 November 2011

Dear Sirs

Notice of resignation as auditors

In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of N E S.T. Makers Limited, registered number 03937132 with effect from 29 November 2011, which is before the end of our term of office

We enclose our statement of circumstances in accordance with Section 519 of the Act

Yours faithfully

PricewaterhouseCoopers LLP
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Enclosure

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