

The Board of Directors
Equity Solutions (Manchester) Limited
Building 1000 Kings Reach
Yew Street
Stockport
SK4 2HG

Our ref

MS/MK/1047538

30 April 2013

Dear Sirs

4181376

Equity Solutions (Manchester) Limited Section 516 Notice of resignation

This letter, along with the attached s519 Statement, constitutes our Notice of resignation as auditor under s516 of the Companies Act 2006 ("the Act") The attached s519 statement as required by the Act indicates that there are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company. We will be submitting a copy of this statement to the Registrar of Companies as required by s521 of the Act.

Yours faithfully

PKF (UK) LLP

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WEDNESDAY

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08/05/2013 COMPANIES HOUSE

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Tel 0161 832 5481 | Fax 0161 832 3849

www pkf co uk

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