



The Board of Directors
Cyden Limited
Technium 2
Kings Road
Swansea
SA1 8PJ

Our ref MCE/PAB/eb

16 December 2013

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 Cyden Limited, registered number 04470941, with effect from 16 December 2013, 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



*PricewaterhouseCoopers LLP, Llys Tawe, Kings Road, SA1 Swansea Waterfront, Swansea SA1 8PG
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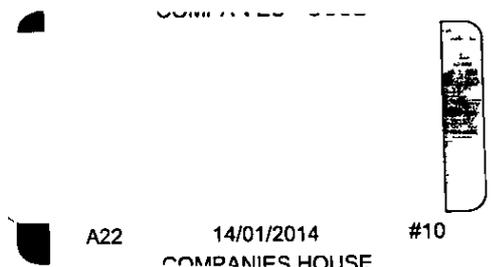
Dear Sirs

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 Cyden Limited, registered no 04470941 (the company) effective from 16 December 2013, which we consider should be brought to the notice of the company's shareholders or creditors

Yours faithfully

PricewaterhouseCoopers LLP



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