

The Directors
Foinavon Chippenham Limited
47 Castle Street
Reading
Berkshire
RG1 7SR

17 January 2013

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 Foinavon Chippenham Limited, registered no 05689997 (the Company) effective from 17 January 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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SATURDAY

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09/02/2013 COMPANIES HOUSE

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