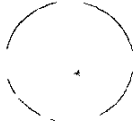
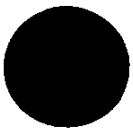


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Windsor Audit Limited

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Directors of Towah PLC
5th Floor, 52-54 Gracechurch Street
London
EC3V 0EH

31 March 2012

STATEMENT TO THE BOARD OF TOWAH PLC ON CEASING TO HOLD OFFICE AS AUDITOR

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances in connection with our ceasing to hold office that need to be brought to the attention of members or creditors of the company

Hannah Fell (Senior Statutory Auditor),
For and on behalf of Windsor Audit Limited, Registered Auditors

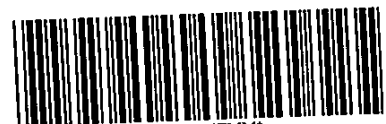
31/03/2012



Windsor Audit Limited Registered Auditors

Registered Address 111 Eddington Crescent Welwyn Garden City Herts AL7 4SX
Registered in England & Wales, Company Number 06712830

WEDNESDAY



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04/04/2012

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COMPANIES HOUSE