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The Directors
CBS Capital Limited
Yorkshire Building Society
Yorkshire House
Yorkshire Drive
Bradford
BD5 8LJ

7 January 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 CBS Capital Limited registered no 06981744 (the Company) effective from 7 January 2011 which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,



PricewaterhouseCoopers LLP

WEDNESDAY



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