

**Our Ref: PS/AP/AB/N051**

The Directors  
Nerudia Compliance Limited  
Wellington House  
Physics Road  
Speke  
Liverpool  
Merseyside  
L24 9HP

22 October 2017

Dear Sirs,

**Nerudia Compliance Limited - 09636883**

**Statement under s519 Companies Act 2006**

Following our resignation as auditors we confirm that we believe that there are no circumstances which ought to be brought to the attention of the members or creditors of the company.

Yours faithfully,



**Andrew Patton**  
**Manager**  
**For and on behalf of Haworths Limited**



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