



KPMG Audit Plc
8 Salisbury Square
London EC4Y 8BB
United Kingdom

Tel +44 (0) 20 7311 8162
Fax +44 (0) 20 7311 3311
DX 38050 Blackfriars
yuven.yoong@kpmg.co.uk

Private & confidential

The Members
Change Capital Investment Management LLP
College House
272 Kings Road
London
SW3 5AW

Our ref yv/747

4 March 2014

Dear Sirs

Resignation as auditor of Change Capital Investment Management LLP (no. OC308902)

We hereby give notice of our resignation as auditor of the partnership with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of your financial statements falls outside the definition of a major audit and therefore your notification should be made to the ICAEW.

Yours faithfully,

KPMG Audit Plc

KPMG Audit Plc

