



Constantin

Constantin
25 Hosier Lane
London EC1A 9LQ
Tel 00 44 (0)20 7332 5300
Fax 00 44 (0)20 7248 1399
www.deloitte.fr

The Partners
SPS Facilities LLP
4 Devonshire Street
London
W1W 5DT

31 October 2016

Dear Sirs,

SPS Facilities LLP
Company number: OC397788


Please accept this letter as confirmation under section 516 of the Companies Act 2006 (the Act) of our resignation, with immediate effect, as auditors of the above LLP

In accordance with Section 519 (2) of the Act, we state that there are no circumstances connected with our resignation that we consider should be brought to the attention of the LLP members or creditors

We draw your attention to the fact that the company has its own statutory obligations where we have ceased to hold office. Your obligations are detailed in Sections 517, 520 and 523 of the Act and include the requirement to send a copy of the notice to the registrar of companies (within 14 days of this notice) and the need, if we ceased to hold office before the end of our term as auditors, to notify the appropriate audit authority. Further guidance on your obligations has been issued by the Institute of Chartered Accountants in England and Wales and can be found on <http://www.icaew.com>

If you are unclear on your legal obligations, we recommend that you seek legal advice

Yours faithfully,



Alex Legon
Partner

