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24 August 2016 MB/L156

The Directors
Livingstone Gunn Projects Limited
Livingston House
Tarvin Road
Frodsham
Cheshire
WA6 6XN

AUDITOR RESIGNATION LETTER

Dear Sirs

Livingstone Gunn Projects Limited - 02399356

We hereby resign as auditor of the above company with effect from 24 August 2016

In accordance with s519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Murray Smith LLP



Michael G Beison BSc PhD ACA | Steve A Williams BSc FCA | MS Partners Limited | Consultant | Michael J M Jones BSc (Econ) FCA