

Romsey Office
3-4 Eastwood Court, Broadwater Road, Romsey, Hampshire SO51 8JJ
T +44 (0)1794 515441 F +44 (0)1794 830705
E romsey@wilkinskennedy.com



The Directors
Parmenter House
57 Tower Street
Winchester
Hampshire
SO23 8TD

Our Ref JRN/SK/3572

10 February 2012

Dear Sirs

Statement to the directors of Wigrams Turn Marina Limited on ceasing to hold office as auditor

Company Registration No: 02797441

We hereby submit our resignation as auditors of Wigrams Turn Marina Limited with immediate effect

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the members or creditors of the company

Yours faithfully

**Wilkins Kennedy
Statutory Auditor**

THURSDAY



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22/03/2012

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