

LEWIS *Smith*
& Co

ACCOUNTANCY | TAXATION | BUSINESS ADVICE

Our ref F30 / CAB

To the Directors/Trustees
Freshwinds
Prospect Hall
12 College Walk
Selly Oak
Birmingham
B29 6LE

LEWIS SMITH AND COMPANY,
THE OLD DOCTOR'S HOUSE, 74 GRANGE ROAD,
DUDLEY, WEST MIDLANDS DY1 2AW

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30 September 2016

Dear Sirs

Statement of circumstances relating to
the resignation of Lewis Smith & Co as auditor of Freshwinds (Company no 03936089)

We hereby resign as auditor of Freshwinds with effect from today's date

In accordance with section 519 of the Companies Act 2006, we consider that the following
circumstances connected with our ceasing to hold office should be brought to the attention of
the company's members or creditors

A commercial decision has been made not to continue with the appointment, the fees
chargeable are not commensurate with the level of work and time cost involved in completion
of the audit work and payment terms have not been complied with, we are still outstanding fees
from April 2016

Yours faithfully



C A Beale (Senior Statutory Auditor)
For and on behalf of Lewis Smith & Co Limited

MONDAY



A19 *A5M74NBK* #35
19/12/2016
COMPANIES HOUSE



Lewis Smith & Co is a practising name of Lewis Smith & Co Limited

Registered No 04726095 (England) Directors - A.J Smith FCCA, C.A Beale FCCA, Secretary K.J Smith FCCA

