

Sagars

Chartered Accountants
& Business Advisers

2 December 2008

The Directors
Arnott Commercial Insurance Services Limited
Finchale House
Belmont Business Park
Durham
DH1 1TW

Our Ref: KDH.JB.ARN03
Doc ID: 193605

Dear Sirs,

Arnott Commercial Insurance Services Limited
Company No.: 03155724

In accordance with the requirements of section 516 of the Companies Act 2006 and at your request we formally resign as auditors with immediate effect.

For the purposes of section 519 of the Act we confirm that we are not aware of any circumstances connected with our resignation that we consider should be brought to the attention of members or creditors of the company.

We confirm that there are no amounts owing to us by the Company in respect of fees or on any other account.

Section 517 of the Act requires the company to deliver a copy of this notice to the Registrar of Companies within fourteen days of receipt.

Yours faithfully

Sagars LLP

Sagars LLP

THURSDAY



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A list of our members is available for inspection at our registered office