

The Board of Directors
Northern Paper Board Limited
Engine Shed Lane
Skipton
North Yorkshire
BD23 1TX

Date 31 March 2014
Please ask for David Richmond
Our Ref DAR/DD/70053/L1
T 01756 620000
e david.richmond@armstrongwatson.co.uk

Dear Sirs

**Armstrong Watson Resignation as Auditor
Northern Paper Board Limited 035 03260**

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of the above named company. This resignation takes effect from 31 March 2014.

In accordance with section 519(2) of the Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

We draw your attention to the fact that the above company has their own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on http://www.frc.org.uk/pob/regulation/companies_cfm and <http://www.icaew.com/index.cfm?route=155861> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully



Armstrong Watson

SATURDAY



A3738U3C
A28 03/05/2014 #268
COMPANIES HOUSE

Number 3, Acorn Business Park
Keighley Road,
Skipton BD23 2UE
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F 01756 620001

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Armstrong Watson Accountants and Financial Advisers is a trading style

Armstrong Watson is a partnership under English law. A list of partners is available at the principal place of business, 15 Victoria Place, Carlisle CA1 1EW. Armstrong Watson is regulated by the Institute of Chartered Accountants in England and Wales for a range of investment business activities.

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