

ArmstrongWatson®

Accountants & Financial Advisers

The Board of Directors
Alard Properties Limited
Unit D Baron Way
Kingmoor Business Park
Kingstown
Carlisle
Cumbria
CA6 4SJ

Date 31 March 2014
Please ask for: Alan Johnston
Our Ref 7/24/30561/L1/NB
T 01228 690200
e alan.johnston@armstrongwatson.co.uk

Dear Sirs

Alard Properties Limited

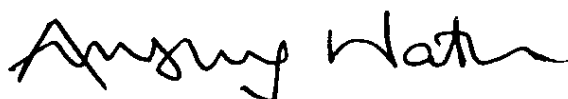
In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Alard Properties Limited. This resignation takes effect from the date on which you receive this letter.

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 companies have 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 and can be found on <https://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

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

Yours faithfully



Armstrong Watson



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A list of partners and offices is available at
15 Victoria Place, Carlisle CA1 1EW (principal place of business)

Armstrong Watson is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales

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