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ArmstrongWatson®

Accountants & Financial Advisers

The Board of Directors
Inspira Cumbria Limited
Ground Floor
Gillan Way
Penrith 40 Business Park
Penrith
Cumbria
CA11 9BP

Date 31 March 2014
Please ask for: Andrew Kennon
Our Ref 762/24/31338/L/NB
T 01228 690200
e andrew.kennon@armstrongwatson.co.uk

Dear Sirs

Inspira Cumbria Limited

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Inspira Cumbria 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

SATURDAY



A30 03/05/2014 #21
COMPANIES HOUSE

Fairview House
Victoria Place, Carlisle
Cumbria CA1 1HP
T 01228 690200
F 01228 690201
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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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