



Building a better  
working world

Ernst & Young LLP  
1 Bridgewater Place  
Water Lane  
Leeds  
LS11 5QR

Tel + 44 113 298 2200  
Fax + 44 113 298 2201  
ey.com



INVESTOR IN PEOPLE

The Directors  
The Simply Smart Group Limited  
Lyttleton House  
64 Broomfield Road  
Chelmsford  
CM1 1SW

22 July 2014

Dear Sirs

The Simply Smart Group Limited

4627313

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of The Simply Smart Group Limited

This resignation takes effect from the date on which you receive this letter

In accordance with section 519(2) of that 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

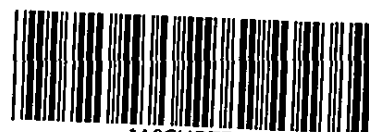
We draw your attention to the fact that The Simply Smart Group Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit 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/Our-Work/Conduct/Professional-oversight/Oversight-of-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

Ernst & Young LLP

FRIDAY



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25/07/2014

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COMPANIES HOUSE