ArmstrongWatson[®]

Accountants & Financial Advisers

The Directors
Cumbria Cultural Skills Partnership
Warwick Mill Business Centre
Warwick Bridge
Carlisle
Cumbria
CA4 8RR

Date: 20 April 2009

Please ask for: Mrs J E Carroll
Our Ref: 264/24/34769/L/KAR

Your Ref:

T: 01228 690200

e: Lyn.carroll@armstrongwatson.co.uk

-Dear-Sirs

Cumbria Cultural Skills Partnership

5055560

We hereby resign our office as auditors of the Company with immediate effect.

In accordance with Section 519 of the Companies Act 2006, 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 hereby authorise and request you to deliver a copy of this notice of resignation to the Registrar of Companies.

Yours faithfully

Armstrong Watson

SATURDAY

A10

25/04/2009 COMPANIES HOUSE

Fairview House Victoria Place, Carlisle Cumbria CA1 1HP

T: 01228 690200 F: 01228 690201

DX 63020 Carlisle

www.armstrongwatson.co.uk

A list of partners and offices is available at 15 Victoria Place, Carlisie 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 and is authorised and regulated by the Financial Services Authority