



KPMG LLP 15 Canada Square

London E14 5GL United Kingdom Tel +44 (0) 20 7311 1000

The Registrar Companies House Crown Way Maindy Cardiff CF14 3UZ

Our ref JT/NG/VP

Contact Natalie Griggs / Victoria

Pickering

31 May 2015

Dear Sır/Madam

Copy of the Statement delivered to Spirit Managed Inns Limited (No. 05266815) on ceasing to hold office as auditors pursuant to section 521 of the Companies Act 2006

In accordance with section 521 of the Companies Act 2006, we enclose a copy of our statutory statement, which was delivered to the Company's Registered Office in accordance with section 519 of the Companies Act 2006

Yours faithfully,

Victoria Pickering

Natalie Griggs / Victoria Pickering KPMG LLP

THURSDAY

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#245



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Private & confidential

Spirit Managed Inns Limited Westgate Brewery Bury St Edmunds Suffolk United Kingdom IP33 1QT

Our ref C01346/js/st/ct/spirit

Contact Julie Searle 0121 232 3995

10 May 2016

Dear Sir

Statement to Spirit Managed Inns Limited (no. 05266815) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors

Yours faithfully,

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KPMG LLP

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