

OUR REF FN/AD/3645

YOUR REF

DATE 24 November 2015

D.R.E. Co.

The Directors
IP & E Ltd
Jupiter House
Sitka Drive
Shrewsbury Business Park
Shrewsbury
Shropshire
SY2 6LG

7 LOWER BROOK STREET,
OSWESTRY,
SHROPSHIRE SY11 2HG
Tel (01691) 654353
Fax (01691) 658840
Email tax@dre.co.uk
Website www.dre.co.uk

Offices at
SHREWSBURY Tel (01743) 241581
LUDLOW Tel (01584) 875715
NEWTOWN Tel (01686) 626534
NORTH WALES Tel 08 0800 327637
KNIGHTON Tel (01547) 528383

Dear Sirs,

We hereby resign as auditor of IP&E Limited (8089269) with effect from 24 November 2015

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

Yours faithfully,

DRE & Co



Directors FRANCIS NOCK, F C C A MARTYN R KENT, A C A , C T A RICHARD B HEATH
PAREN MORJARIA, F C C A ALED R DAVIES, F C C A RUTH A EMONSON, B Sc , F C A
ANTHONY J MATTHEWS, B Sc , F C A CAROLINE HALL, B Sc , F C A

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Registered Office 7 LOWER BROOK STREET, OSWESTRY SHROPSHIRE SY11 2HG