ArmstrongWatson

Accountants, Business & Financial Advisers

The Board of Directors Push DR Limited 4th Floor Queens Chambers 5 John Dalton Street Manchester **England M2 6ET**

Date: 24 August 2017 Please ask for: Rohan Day Our Ref: RCD/RAD/54029

T: 01756 620000

e: Rohan.day@armstrongwatson.co.uk

Dear Sirs

Armstrong Watson Audit Limited Resignation as Auditor Push DR Limited - 08624572

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of the above named company. This resignation takes effect from 24 August 2017.

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 company has 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 (ICAEW) and can be found on http://www.frc.org.uk/pob/regulation/companies.cfm and http://www.icaew.com/indes.cfm?route=155861 respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Rohan Day Senior Statutory Auditor

Armstrong Watson Audit Limited



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25/08/2017 **COMPANIES HOUSE**

Number 3, Acorn Business Park Keighley Road, Skipton BD23 2UE T: 01756 620000 F: 01756 620001

www.armstrongwatson.co.uk







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Armstrong Watson Audit Limited is registered to carry on audit work in the UK and Ireland by the Institute of Chartered Accountants in England and Wales. Registered as a limited company in England and Wales, number 8800970. The registered office is 15 Victoria Place, Carlisle, CA1 1EW.

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...we're with you.