

The Directors
Frontier IP GP RG Limited
Saltire Court 20 Castle Terrace
Edinburgh
Midlothian
EH1 2EN

30 April 2015

**Dear Sirs** 

Resignation as Auditor
Frontier IP GP RG Limited- SC360329

We hereby tender our formal resignation as the auditor to your company with effect from midnight on 30 April 2015.

Pursuant to section 519 Companies Act 2006 we confirm that are no circumstances connected with our resignation which we consider should be brought to the attention of the company's members or creditors.

We confirm the reason for our resignation is the merger of the audit practice of Chantrey Vellacott DFK LLP with Moore Stephens LLP on 1 May 2015.

A copy of this letter should be sent to Companies House within 14 days of receipt.

Chanking Vellacott Ock U.A

Yours faithfully

CHANTREY VELLACOTT DFK LLP

WEDNESDAY

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13/05/2015 COMPANIES HOUSE #272