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**PRIVATE & CONFIDENTIAL**

Develop Training Limited  
Derby Training Centre  
Ascot Drive  
Derby  
DE24 8GW

16 September 2021  
Our Ref: SS/7373915  
Your Ref:

Ladies and Gentlemen

We hereby tender our resignation as Auditors of Develop Training Ltd (Companies House number: 06115331) and confirm that we have no claim against the Company for loss of office or otherwise except for fees outstanding or to be invoiced.

The reasons for our resignation are the results of a tendering exercise.

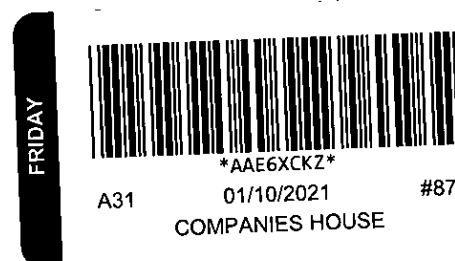
In connection with our resignation as Auditors and in accordance with Section 519 of the Companies Act 2006 we confirm that no circumstances have been brought to our attention which we consider should be brought to the notice either of the members or of the creditors of the Company.

Yours faithfully

*MHA MacIntyre Hudson*

**MHA MacIntyre Hudson**

CC:  
Institute of Chartered Accountants in England and Wales  
Metropolitan House  
321 Avebury Boulevard  
Milton Keynes  
MK9 2FZ



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