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Private & confidential

The Directors
Vp plc
Central House
Beckwith Knowle
Otley Road
Harrogate
HG3 1UD

Our ref Id/cp

9 October 2014

Dear Sirs

Resignation as auditors of Vp plc (no. 481833)

We hereby give notice of our resignation as auditors of the company with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Under section 517 of the Companies Act 2006, you are required to file a copy of this letter of notice with the Registrar of Companies within 14 days of your receipt of this letter.

Under section 520 of the Companies Act 2006, if our statutory statement given in connection with our ceasing to act contains a statement of circumstances, you must within 14 days of receipt of that statement either send a copy of that statement to every person entitled to be sent a copy of your financial statements under section 423 of the Companies Act 2006 or apply to the Court over this matter.

If you decide to apply to the Court, you are required under the law to notify us of that application. Please send any such notification to our registered office, 15 Canada Square, London, E14 5GL, marked for the attention of the Audit Regulation Department.

Under section 523 of the Companies Act 2006, you are required to make various notifications to the relevant audit authority in connection with our resignation. We consider that the audit of your financial statements falls within the definition of a major audit and therefore your notification should be made to the Financial Reporting Council.

Yours faithfully,

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Dear Sirs

Statement to Vp plc (no. 481833) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

The circumstances connected with our ceasing to hold office are the holding of a competitive tender for the audit, in which we were unsuccessful in retaining the audit

We request that any correspondence in relation to this statement be sent to our registered office 15 Canada Square, London, E14 5GL marked for the attention of the Audit Regulation Department

Yours faithfully,

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