



Building a better
working world

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INVESTOR IN PEOPLE

Private and Confidential

The Directors
Atrium Underwriting Group Limited
Room 790
Lloyd's
1 Lime Street
London
EC3M 7HA

30 June 2014

Direct line: 020 7951 1331
Direct fax: 020 7951 1315
Email: auditors@ey.com

Dear Sirs,

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Atrium Underwriting Group Limited. This resignation takes effect from the date at which you receive this letter.

In accordance with section 519(2) of that 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 Atrium Underwriting Group Limited has its 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/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx>

and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

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

Yours faithfully

Ernst & Young LLP

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THURSDAY



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COMPANIES HOUSE