



chartered accountants

Midas House
62 Goldsworth Road
Woking
Surrey GU21 6LQ

T +44 (0)1483 755000
DX 2928 WOKING

E woking@menzies.co.uk
www.menzies.co.uk

JRJ/AM/sg

18 June 2013

The Directors
Spirit FM Limited
Carn Brea Studios
Barncoose Industrial Estate
Redruth
Cornwall
TR15 3RQ

Dear Sirs

We hereby give notice of our resignation as auditors to the Company in accordance with Section 516 of the Companies Act 2006

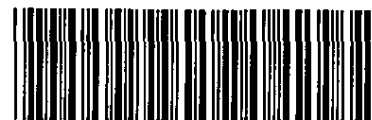
As required by Section 519, we would confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of members or creditors of the Company

As required by section 521(1) a copy of this letter has been sent to the Registrar of Companies, and we would remind you that the Company is required, in accordance with section 517(1) to forward a further copy to the Registrar within fourteen days of our resignation

Yours faithfully

Menzies LLP

SATURDAY



RM 29/06/2013 #216
COMPANIES HOUSE

Menzies LLP is a limited liability partnership registered in England and Wales with registered number OC336077. It is registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

A list of the members of Menzies LLP is open to inspection at its registered office: 1st Floor Midas House, Goldsworth Road, Woking, Surrey GU21 6LQ. Any reference to a partner in relation to Menzies LLP means a member of Menzies LLP.

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