



Ernst & Young LLP  
1 Bridgewater Place  
Water Lane  
Leeds  
LS11 5OR  
Tel: + 44 113 298 2200  
Fax: + 44 113 298 2201  
ey.com

**IFE Services Limited**  
3rd Floor 1 Ashley Road  
Altrincham  
Cheshire  
WA14 2DT

5<sup>th</sup> December 2017

Company Registered Number: 03395338

Dear Sirs

In accordance with section 516 of the Companies Act 2006, we write to notify you of our ceasing to hold office as auditor of IFE Services Limited. This takes effect from the date on which you receive this letter.

In accordance with section 519(3B) of that Act, we confirm that there are no reasons and no matters, connected with our ceasing to hold office 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 IFE Services Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections, 520 and 523 of the Act), including, depending on the reasons, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors.

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

Yours faithfully

Ernst & Young LLP  
ICAEW Registration Number - C009126168

