

**BAKER TILLY**

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Private and Confidential

The Directors
Simul8 Corporation
Cochrane House
29 Cochrane Street
Glasgow
G1 1HL

Our Ref: JM/VK/1252008/AUD25a

21 January 2014

Dear Sirs

As required by section 516 of the Companies Act 2006 we hereby give notice of our resignation as Auditor of Simul8 Corporation.

Statement required by section 519 of the Companies Act 2006

We confirm there are no circumstances connected with our ceasing to hold office as Auditor that need to be brought to the notice of the members or creditors of the company.

Yours faithfully

Baker Tilly Audit Limited

Baker Tilly Audit Limited

FRIDAY



SCT *S31PNJPN* #58
14/02/2014
COMPANIES HOUSE