

10 February 2014

The Directors
Contractor Umbrella Limited
12 St. Peters Court
Colchester
Essex
CO1 1WD

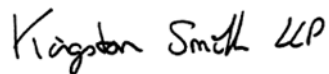
Our ref:
MJM/C1765/sf

Your ref:

Dear Sirs

We act as auditors of Contractor Umbrella Limited and can confirm that, based on our audit work and knowledge of our client, Contractor Umbrella processes all payments from agencies in respect of contractors through its payroll and the payments are therefore subject to deductions of tax and national insurance under PAYE.

Yours faithfully



KINGSTON SMITH LLP

Kingston Smith LLP Chartered Accountants
Devonshire House, 60 Goswell Road, London EC1M 7AD Telephone 020 7566 4000 Fax 020 7566 4010 ks@kingston-smith.co.uk www.kingston-smith.co.uk

Also at: Heathrow, Redhill, Romford, St Albans, West End (London)

Partners Sir Michael Snyder Martin Muirhead Steven Neal Julie Walsh Nicholas Brooks Martin Burchmore Nigel Birch Maureen Penfold Robert Surman Parveen Chadda Amanda Merron Adrian Houstoun
Janice Riches Christopher Lane David Goodridge Keith Halstead Cliff Ireton Andrew Shaw Graham Tyler Paul Samrah Graham Morgan David Benton Christopher Hughes Jonathan Sutcliffe Jonathan Seymour
David Montgomery Neil Finlayson Valerie Cazalet Brian R Pope Moira Hindson Esther Carder John Staniforth Heather Powell Silvia Vitiello Mike Hayes Marc Fecher Sandra De Lord Tim Stovold Mark Twum-Ampofo
Daniel Martine Matthew Meadows James Cross Darren Jordan Thomas Moore Paul Spindler Lynne Rowland Tessa Park Richard Heap Ian Graham Anjali Kothari Jon Dawson Steven Rushmer Thomas Aslin

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