

ABC Contract Services Limited
01189888



The Directors
Impellam Group plc
800 Capability Green
Luton
Bedfordshire
LU1 3BA

13 July 2015

Dear Sirs,

Ceasing to hold office as auditors

Further to your correspondence and in accordance with Section 519 of the Companies Act 2006 (the Act), we confirm there are no circumstances connected with ceasing to hold office as auditors of Impellam Group plc (the "Company") and the subsidiaries listed in Appendix 1 that should be notified to those persons entitled to receive copies of the company's accounts.

The Act obliges PricewaterhouseCoopers LLP ("PwC") under Section 522(1) of the Act to notify the "appropriate audit authority" of the fact that PwC, as auditor of the Company, is leaving office and the reasons for our ceasing to hold office. As the audit of the Company meets the definition of a "major audit" under Section 525(2) of the Act and statutory guidance in relation to notifications by auditors and companies issued by the Financial Reporting Council ("FRC"), the appropriate audit authority is the FRC.

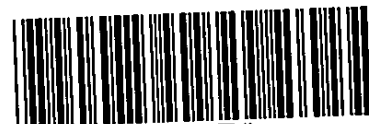
The FRC's statutory guidance contains a flowchart and relevant definitions to assist companies in relation to their reporting obligations.

If you have any concerns as to how the Company and its directors should meet their obligations in connection with the resignation and re-appointment of auditors then we recommend that you seek legal advice.

Yours faithfully,


PricewaterhouseCoopers LLP
Enclosures

MONDAY



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27/07/2015
COMPANIES HOUSE

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PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place, London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Conduct Authority for designated investment business.



Appendix 1

Entity Name:	Company Number:	Most recent audited accounts
ABC Contract Services Limited	01189888	53 week period ended 2 January 2015
Austin Benn Consultants Limited	02614883	53 week period ended 2 January 2015
Blue Arrow Holdings Limited	02586484	53 week period ended 2 January 2015
Blue Arrow Limited	00641659	53 week period ended 2 January 2015
BMS Limited	03654321	53 week period ended 2 January 2015
Carbon60 Limited	02209742	53 week period ended 2 January 2015
Career Teachers Limited	05749194	16 month period ended 2 January 2015
Carlisle Cleaning Services Limited	02388687	31 December 2014
Carlisle Events Services Limited	04170454	53 week period ended 2 January 2015
Carlisle Group Limited	00511804	53 week period ended 2 January 2015
Carlisle Retail Services (Luton) plc	02980378	31 December 2014
Carlisle Security Services Limited	02654100	31 December 2014
Carlisle Staffing plc	02873036	53 week period ended 2 January 2015
Carlisle Staffing Services Holdings Limited	04167777	53 week period ended 2 January 2015
Carlisle Staffing Services Limited	02849488	53 week period ended 2 January 2015
Carlisle Support Services Group Limited	07880629	53 week period ended 2 January 2015
Celsian Group Limited	04284822	53 week period ended 2 January 2015
Chadwick Nott (Holdings) Limited	02999657	53 week period ended 2 January 2015
Chrysalis Community Care Group Limited	01142361	53 week period ended 2 January 2015
Comensura Limited	04085767	53 week period ended 2 January 2015
Impellam Holdings Limited	00490212	53 week period ended 2 January 2015
Impellam UK Limited	06894542	53 week period ended 2 January 2015
Medacs Healthcare Group Limited	07880625	53 week period ended 2 January 2015
Medacs Healthcare Australasia Group Limited	03120991	53 week period ended 2 January 2015
Medacs Healthcare Plc	02518546	53 week period ended 2 January 2015
PRN Recruitment Limited	02099264	53 week period ended 2 January 2015
Science Recruitment Group Limited	02681320	53 week period ended 2 January 2015
The Recruitment Group Limited	03189412	53 week period ended 27 December 2013