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Date 15 January 2015
Our ref LC/MSB/S0970/54820 18542/KW/14E
Your ref

Dear Ms Meegan,

COPY LETTER - KW

**Sunart Community Renewables Ltd
Advance Assurance – Enterprise Investment Scheme (EIS)**

Thank you for your email dated 13 January 2015 together with the revised share offer document.

I can confirm that, on the basis of the information supplied, I would be able to authorise the company to issue certificates under Section 204(1) ITA 2007 in respect of Ordinary Shares issued to individuals, following receipt of a properly completed form EIS1 within the time limit prescribed by Section 205(4) ITA 2007.

You are reminded that:

- Responsibility for the accuracy of the information supplied and considered by me rests wholly with the company.
- This provisional assurance is based solely on the information supplied in and with the clearance application and will not apply in circumstances that vary from those described therein. You are therefore advised to forward particulars of any proposed changes, and the draft of any shareholders subscription, investment or similar agreement, for clearance prior to the issue of shares.
- This clearance does not guarantee the availability of any form of relief under the Enterprise Investment Scheme to any particular subscriber.

Yours sincerely,

Kelly Wilkins
HM Inspector of Taxes

Information is available in large print, audio tape and Braille formats.
Text Relay service prefix number – 18001

Assistant Director: Colin Wood

