



Ernst & Young LLP  
100 Barbirolli Square  
Manchester M2 3EY  
Tel 0161 333 3000  
Fax 0161 333 3001  
www.ey.com/uk

The Registrar  
Companies House  
Crown Way  
Maindy  
Cardiff  
CF14 3UZ

4 January 2012

Ref GH/MP

Direct line 0161 333 3034

Email [gharding2@uk.ey.com](mailto:gharding2@uk.ey.com)

372481

Dear Sir

**Graham & Brown Limited**

In accordance with section 521 of the Companies Act 2006, attached is a copy of our resignation letter and statement of circumstances in respect of Graham & Brown Limited.

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP



INVESTOR IN PEOPLE



The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member firm of Ernst & Young Global Limited. A list of members' names is available for inspection at 1 More London Place, London SE1 2AF, the firm's principal place of business and registered office.

Graham & Brown Limited  
India Mill  
Harwood Street  
Blackburn  
BB1 3BR

4 January 2012

Ref GH/MP

Direct line 0161 333 3034

Email [gharding2@uk.ey.com](mailto:gharding2@uk.ey.com)

Dear Sirs

## Graham & Brown Limited

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Graham & Brown Limited. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of that Act, we confirm that there are no circumstances connected with our resignation 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 Graham & Brown Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/index.cfm?route=155861> respectively.

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

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP



INVESTOR IN PEOPLE

The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member firm of Ernst & Young Global Limited. A list of members' names is available for inspection at 1 More London Place London SE1 2AF, the firm's principal place of business and registered office.