

■ ERNST & YOUNG

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The Directors Plymouth Citybus Limited 3rd Floor 41 - 51 Grey Street Newcastle upon Tyne Tyne and Wear NE1 6EE

26 November 2012

Dear Sirs

Plymouth Citybus Limited - Registered Number: 02004966

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of the above named company. 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 the above named company 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 Rrofessional 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/en/technical/auditand-assurance/working-in-the-regulated-area-of-audit respectively

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

Yours faithfully

Ernst & Young LLP United Kingdom

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28/11/2012



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