

The Directors
Rotary North West Limited
Phoenix House
Lakeside Drive, Centre Park
Warrington, Cheshire,
United Kingdom
WA11RX

28 January 2013

Dear Sirs,

Ceasing to hold office as auditors

Further to your correspondence of 22 January 2013 and in accordance with Section 519 of the Companies Act 2006 (the "Act"), we enclose our statement of no circumstances connected with ceasing to hold office as auditors of Rotary Southern Limited, Rotary Yorkshire Limited, Rotary North West Limited and C.A. Sothers Limited (the "Companies") In addition, we would like to remind you of your reporting requirement under the Act

The Companies' statutory obligations can be found in Sections 514 and 515 of the Act Unless we receive notice from the Companies that it has made an application to the court within 21 days of the date on which our statement of no circumstances is deposited at your registered office (the "Date of Deposit"), we must within a further 7 days send a copy of our statement of no circumstances to the Registrar of Companies

If you have any concerns as to how the Companies and its directors should meet their obligations then we recommend that you seek legal advice.

We draw your attention to a briefing paper, 'When auditors leave office', jointly produced by PwC and Herbert Smith solicitors, which provides more detailed consideration of our respective responsibilities. This briefing paper can be found on our website.

Yours faithfully,

PricewaterhouseCoopers LLP

Enclosures

WEDNESDAY

RM 30/01/2013 COMPANIES HOUSE

#151

PricewaterhouseCoopers LLP, Waterfront Plaza, 8 Laganbank Road, Belfast, BT1 3LR T +44 (0) 28 90 245454, F +44 (0) 28 90 415600, www pwc co uk/nı



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28 January 2013

Dear Sirs,

Statement of Circumstances connected with our ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the companies listed in appendix 1. effective from 22 January 2012, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

PricewaterhouseCoopers LLP

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Company	Registered number
Rotary Southern Limited	00368625
Rotary Yorkshire Limited	00480195
Rotary North West Limited	00450374
C.A Sothers Limited	2325172