



Building a better
working world

Ernst & Young LLP
Citygate
St James' Boulevard
Newcastle upon Tyne
NE1 4JD

Tel + 44 191 247 2500
Fax + 44 191 247 2501
ey.com

The Directors
New Southern Railway Limited
3rd Floor
41 - 51 Grey Street
Newcastle upon Tyne
NE1 6EE

15 April 2016

Ref C/JMSJS

Dear Sirs

New Southern Railway Limited - Registered Number: 03010919

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 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/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx> and <http://www.icaew.com/en/technical/audit-and-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
0009126168

THURSDAY



A55V4N1D

A28

28/04/2016

#21

COMPANIES HOUSE