

For the attention of Prof R Lewis Yorkshire Universities 31 Cromer Terrace Leeds LS2 9JT

LMC/4001516/PHF

18 July 2011

Dear Sirs

Yorkshire Universities - company number 3467035

We hereby tender our resignation as auditors of the Yorkshire Universities to take effect forthwith

There are no circumstances connected with our resignation which we consider should be brought to the notice of the members or creditors of the organisation

You are reminded of your responsibility to file a copy of this notice of resignation with the Registrar of Companies within 14 days, as required by section 517 of the Companies Act 2006

Yours faithfully

PKF (UK) LLP

PKF (UK) LLP

(cc Companies House)

SATURDAY

A40 23/07/2011 COMPANIES HOUSE

Tel 0113 228 0000 | Fax 0113 228 4242

www pkf co uk

PKF (UK) LLP | Pannell House | 6 Queen Street | Leeds | LS1 2TW | DX 706966 Leeds Park Square

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