To the Directors of New City Vision (Manchester) Limited
44 Settrington Road
Liverpool
Merseyside
L11 1EA

## Dear Sirs

We hereby resign as auditor of New City Vision (Manchester) Limited with effect from 12 June 2013.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company

Andrew Steel FCCA Senior Statutory Auditor For and on behalf of William Duncan & Co Statutory Auditor 4d Auchingramont Road Hamilton ML3 6JT

12 June 2013

\*SZAJZYOO\*

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15/06/2013 #42