

Board of Directors
Community Foundation for Merseyside
Third Floor
Stanley Building
43 Hanover Street
Liverpool
L1 3DN

Our ref

BGR/KH/4013672

17 January 2012

Dear Sirs

COMMUNITY FOUNDATION FOR MERSEYSIDE

COMMUNITY FOUNDATION FOR MERSEYSIDE (TRADING) LIMITED - 6007493

Resignation as auditors

We enclose notice of our resignation as auditors of the above, to take effect immediately, together with a statement that there are no circumstances connected with our resignation that need to be brought to the attention of members or creditors of the company, as required by section 519 of the Companies Act 2006 ('the Act')

Under section 521 of the Act we are required to send a copy of the statement to the registrar of companies

Under section 522 of the Act we also have a duty to notify the appropriate audit authority, in this case the Institute of Chartered Accountants in England and Wales, of our resignation and to provide them with a statement of the reasons for our ceasing to hold office as auditors

Under section 523 of the Act the companies are also required to notify the appropriate audit authority that we have ceased to hold office as auditor, and to provide a statement of the reasons for our ceasing to hold office. Your notification and statement of reasons should be sent to

Change of auditor notifications Quality Assurance Department ICAEW, Metropolitan House 321 Avebury Boulevard Milton Keynes, MK9 2FZ

or by e-mail to auditorchange@icaew.com

THURSDAY

A10V5OA8 A17 19/01/2012 COMPANIES HOUSE

#7

Tel 0151 237 4500 | Fax 0151 237 4545

www pkf co uk

PKF (UK) LLP | 5 Temple Square | Temple Street | Liverpool | L2 5RH | DX 14149 Liverpool

PKF (UK) LLP is a limited liability partnership registered in England and Wales with registered number OC310487

A list of members names is open to inspection at Farringdon Place. 20 Farringdon Road. London EC1M 3AP, the principal place of business and registered office. PKF (UK) LLP is authorised and regulated by the Financial Services Authority for investment business activities. The PKF International Association is an association of legally independent firms.



Notification to the appropriate audit authority should be made within 14 days of receipt of this letter

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

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PKF (UK) LLP