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The Directors
CEL Training Limited
Unit 2 Olympic Way
Birchwood
Warrington
WA2 0YL

9 February 2012

Dear Sirs

## CEL Training Limited - Registered number 06355914

In accordance with section 516 of the Companies Act 2008, we write to notify you of our resignation as auditor of CEL Training Limited 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 CEL Training Limited 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 <a href="http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit">http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit</a> respectively

If you have any questions on your legal obligations we recommend that you seek legal advice

Yours faithfully

Ernst & Young LLP

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SATURDAY

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