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Acal Newco Limited
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14 December 2017

Dear Sirs,

Acal Newco Limited
Company Registered Number: 06556285

In accordance with section 516 of the Companies Act 2006, we write to notify you of our ceasing to hold office as auditor of Acal Newco Limited. This takes effect from the date on which you receive this letter.

We draw your attention to the fact that Acal Newco Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections, 520 and 523 of the Act), including, depending on the reasons, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors.

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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ICAEW Registration Number – C009126168

