

The Directors  
Norman Emerson Group Limited  
118 Ardmore Road  
LURGAN  
Co Armagh  
BT66 6QP

Ref: ARW/LR

29 June 2012

Dear Sirs

**Notice of resignation as auditors**

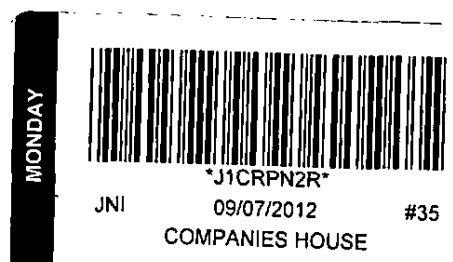
In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of Norman Emerson Group Limited, registered number NI007919 with effect from 29 June 2012, which is before the end of our term of office.

We enclose our statement of circumstances in accordance with Section 519 of the Act.

Yours faithfully



AR Wylie & Co



The Directors  
Norman Emerson Group Limited  
118 Ardmore Road  
LURGAN  
Co Armagh  
BT66 6QP

Ref: ARW/LR

29 June 2012

Dear Sirs

**Statement of Circumstances connected with our ceasing to hold office as Auditors**

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 shareholders or creditors of Norman Emerson Group Limited, registered number NI007919.

Yours faithfully



AR Wylie & Co



# AR Wylie & Co

Chartered Accountants

Companies House  
Second Floor  
The Linenhall  
32-38 Linenhall Street  
BELFAST  
BT2 8BG

AR Wylie & Co  
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Armagh Business Centre  
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Armagh, BT61 7NH  
t. 028 37523227  
f. 028 37510746  
e. info@arwylie.co.uk

Ref: ARW/LR

6 July 2012

Dear Sirs

I wish to advise that this firm no longer acts as auditor for Norman Emerson Group Limited, with effect from 29 June 2012.

I enclose herewith a copy of the Notice of Resignation and Statement of Circumstances as issued by this office for your records.

Please note that AR Wylie & Co Ltd, a firm of registered auditors with CARB, was duly appointed as replacement auditors.

Yours faithfully

AR Wylie & Co