

## **II ERNST & YOUNG**

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The Directors
NU Local Care Centres (Chichester No 2) Limited
No1 Poultry
London
EC2R 8EJ

5 July 2012

Direct line 0207 951 5349 Direct fax 0207 951 1345 Email istuart@uk ey com

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**Dear Sirs** 

## **NU Local Care Centres (Chichester No.2) Limited**

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of NU Local Care Centres (Chichester No 2) Limited This resignation takes effect from 6 July 2012

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 NU Local Care Centres (Chichester No 2) 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 http://www.frc.org.uk/pob/regulation/companies.cfm

and <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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