



Ernst & Young LLP  
100 Barbirolli Square  
Manchester M2 3EY  
Tel: 0161 333 3000  
Fax: 0161 333 3001  
www.ey.com/uk

The Directors  
AE Limited  
Manchester International Office Centre  
Styal Road  
Manchester  
M22 5TN

435189

31 August 2012

Dear Sirs,

AE Limited

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of AE Limited. This resignation takes effect on 31 August 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.

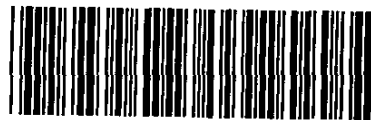
We draw your attention to the fact that AE Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease 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](http://www.frc.org.uk/pob/regulation/companies_cfm) and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

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

Yours faithfully,

Ernst & Young LLP

MONDAY



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03/09/2012

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COMPANIES HOUSE



FAST FOR PEOPLE

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