



The Directors
ICAT (Cardiff and Vale) Limited
Cardiff and Vale College
Colcot Road
Barry
CF62 8YJ

FAO Mark Roberts

24 October 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 as auditors of ICAT (Cardiff and Vale) Limited, registered no 02734666 (the Company) effective from 24 October 2012, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully

PricewaterhouseCoopers LLP



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