

STRICTLY PRIVATE

Mr J Hurst Newcastle upon Tyne YMCA 592 - 596 Welbeck Road Newcastle upon Tyne Newcastle upon Tyne NE6 3AB

13 October 2009

Our ref: SR/DL/Y002

Dear Jeff

Newcastle upon Tyne YMCA Company Number 3582739

We hereby tender our resignation as auditors of the above named company.

In accordance with Section 519 of the Companies Act 2006, 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 Newcastle upon Tyne YMCA.

Yours faithfully

HW

Chartered Accountants &

Registered Auditors

www.hwca.com

Floor 11, Cale Cross House, 156 Pilgrim Street, Newcastle upon Tyne, NE1 6SU

Telephone: 0845 6733 337 Fax: 0845 6733338 Email: newcastle@hwca.com

J C Scott FCA, S Richardson FCA, P Collingwood FCA, D M Burn ACA, D H Mautiby ACA ATII, R P Duncan ACA, Haines Watts Limited



20/10/2009 **COMPANIES HOUSE**