

## 03904202

Our Ref MH/PS/P00210040/MFC

The Company Secretary MFC CO UK Limited Riverside Stadium Middlesbrough Cleveland TS3 6RS

27 March 2012

Grant Thornton UK LLP Grant Thornton House Melton Street London NW1 2EP

T +44 (0)20 7383 5100 F +44 (0)20 7383 4715 DX 2100 EUSTON www.grant-thornton.co.uk

Dear Sir

We hereby give notice of our resignation in accordance with section 516 of the Companies Act 2006 as auditors of MFC CO UK Limited with effect from 28 March 2012.

There are no circumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company

You are required to send a copy of this notice to the Registrar of Companies within fourteen days

As we ceased to hold office before the end of our term of office, you also are required to inform the Institute of Chartered Accountants in England & Wales that we have ceased to hold office and send a copy of the statement of reasons to the Institute

Yours faithfully

Grant Thornton UK LLP

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Change of Auditor Notifications Quality Assurance Department ICAEW Metropolitan House 321 Avebury Boulevard Milton Keynes MK9 2FZ

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27 March 2012

Dear Sir

We have ceased to hold office as statutory auditors of MFC CO UK Limited with effect from 28 March 2012

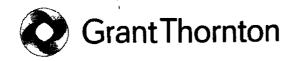
- the year end of the last audited financial statements was 31 December 2009
- the company's registered number is 03904202

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- the address of the company's registered office is Riverside Stadium, Middlesbrough, Cleveland, TS3 6RS
- there were no circumstances that needed to be brought to the attention of shareholders or creditors
- we enclose a copy of the statement of the reasons connected with our ceasing to hold office

Yours faithfully

Grant Thornton UK LLP



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## MFC.CO.UK Limited

Further to the requirements of section 522 of the Companies Act 2006 the reasons for ceasing to hold office are as follows

 the company has been acquired and the new owners wish to use their existing auditors for the audit of MFC CO UK Limited

Grant Thornton UK LLP

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