



The Directors  
Aesica Formulation Department Limited  
Q5, Quorum Business Park  
Benton Lane  
Newcastle Upon Tyne  
Tyne and Wear  
NE12 8BS

24 February 2016

Dear Sirs,

**Resignation as auditors**

Further to our discussions on 11 September 2015 and in accordance with Sections 516 and 519 of the Companies Act 2006 (the "Act") respectively, we enclose our letter of resignation and our statement of no circumstances connected with ceasing to hold office as auditors of Aesica Formulation Department Limited, registered no: 05661235 (the "Company"). In addition, we would like to remind you of your reporting requirements under the Act

The Company's statutory obligations can be found in Sections 517 and 523 of the Act. The Company must file our notice of resignation with the Registrar of Companies within 14 days of the date we deposited it at your registered office. Unless we receive notice of an application to the court<sup>1</sup> within 21 days of the date on which our statement of no circumstances is deposited at your registered office (the "Date of Deposit") we must within a further 7 days send a copy of our statement of no circumstances to the Registrar of Companies.

The Act also obliges PricewaterhouseCoopers LLP ("PwC") and the Company separately to notify the "appropriate audit authority" of the fact that PwC, as auditor of the Company, is leaving office before the end of our "term of office" and the reasons for our ceasing to hold office. As the audit of the Company does not fall within the definition of a "major audit" under Section 525(2) of the Act and statutory guidance in relation to notifications by auditors and companies issued by the Financial Reporting Council ("FRC"), the appropriate audit authority is the Institute of Chartered Accountants in England & Wales ("ICAEW"). The Company's notice to the ICAEW should be sent within 14 days of the Date of Deposit.

If you have any concerns as to how the Company and its directors should meet their obligations then we recommend that you seek legal advice.

Yours faithfully,

PricewaterhouseCoopers LLP

FRIDAY



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COMPANIES HOUSE

PricewaterhouseCoopers LLP, 5th and 6th floors, Central Square South, Orchard Street, Newcastle upon Tyne, NE1 3AZ

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Aesica Formulation Development Limited  
Q5, Quorum Business Park  
Benton Lane  
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NE12 8BS

24 February 2016

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 Aesica Formulation Development Limited, registered no: 05661235 (the Company) effective from 24 February 2016, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP



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