



Accountants &
business advisers

Private and Confidential

The Board of Trustees
University of Manchester Students Union
99 Oxford Rd
Manchester
M1 7EL

Our ref BGR/MK/4022562

77 59 820

26 April 2013

Dear Sirs

**University of Manchester Students Union
Section 516 Notice of resignation**

This letter, along with the attached s519 Statement, constitutes our notice of resignation as auditor under s516 of the Companies Act 2006 ("the Act"). The attached s519 statement as required by the Act indicates that there are no circumstances connected with our resignation which we consider should be brought to the attention of members or creditors of the company. We will be submitting a copy of this statement to the Registrar of Companies as required by s521 of the Act.

Yours faithfully

PKF(UK) LLP

PKF (UK) LLP

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Tel 0151 237 4500 | Fax 0151 237 4545

www.pkf.co.uk

PKF (UK) LLP | 5 Temple Square | Temple Street | Liverpool | L2 5RH | DX 14149 Liverpool

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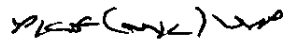
**To the trustees of University of
Manchester Students Union**

Company Number 07759820

26 April 2013

Statement under section 519 Companies Act 2006

In accordance with s519, we confirm there are no circumstances connected with our ceasing to hold office as auditor of University of Manchester Students Union which we consider should be brought to the attention of members or creditors of the company



PKF (UK) LLP