

The Directors Coleg Sir Gar Graig Campus Sandy Road Pwll SA15 4DN

3 March 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 Coleg Sir Gar, registered no 08539630 (the Company) effective from 3 March 2016, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,

Priculaterhouse Coopes LLP

PricewaterhouseCoopers LLP

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PricewaterhouseCoopers LLP, Swansea University, Institute of Life Science 1, Singleton Park Campus, Swansea, SA2 8PP

T +44 (0) 1792 473691, F +44 (0) 1792 604148, www pwc co uk

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