

The Directors
Manchester International Festival
Blackfriars House
Parsonage
Manchester, M3 2JA

10 June 2013

Dear Sirs

Manchester International Festival – Registered number 05292793

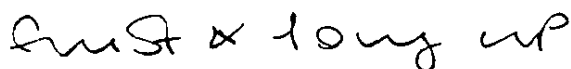
In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Manchester International Festival. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) of that Act, 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 the company.

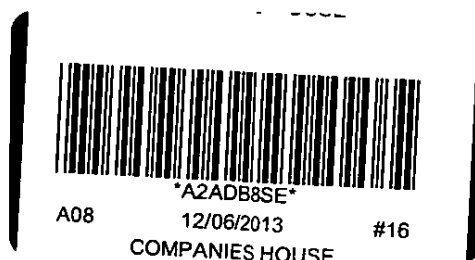
We draw your attention to the fact that Manchester International Festival has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities – the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/Our-Work/Conduct/Professional-oversight/Oversight-of-Audit/Notification-of-change-of-auditor/Flow-chart-for-companies.aspx> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully



Ernst & Young LLP



FOR IN PEOPLE

Ernst & Young LLP is a limited liability
company registered in England and Wales with
number 05292793. It is a member firm of
the Ernst & Young Global Limited. A list of members can be
found at www.ey.com/uk

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

10 June 2013

Dear Sirs

Re: Manchester International Festival – Registered number 05292793

Registered address: Blackfriars House, Parsonage, Manchester, M3 2JA
Year end of the company's last audited accounts 30 September 2012

In accordance with section 522(1)(b) of the Companies Act 2006 ("the Act"), we write to notify you of our resignation as auditors of Manchester International Festival

The resignation takes effect from 7 June 2013 and we consider that this is before the end of our term of office as auditor

In accordance with section 522(2) of the Act, a copy of our statement deposited with the company under section 519 of the Act is attached.

In accordance with section 522(3) of the Act, the reason for our resignation is as follows.

- the directors decided to appoint another firm of auditors in their efforts to minimise the regulatory costs incurred by the group

Yours faithfully



Ernst & Young LLP

12/06/2013

A08

12/06/2013
COMPANIES HOUSE

#15



WE STAY IN PEOPLE

Ernst & Young LLP is a limited liability
partnership incorporated in England and Wales with
registered number 05292793 and 5 member firm of
Ernst & Young Global Limited. All member names
are listed in the annual report. For more
information, please visit www.ey.com/uk