

606189



The Directors
Group Lotus plc
Potash Lane
Hethel
Norwich
Norfolk
NR14 8EZ

30 November 2012

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of Group Lotus plc, registered number 00606189 with effect from 30 November 2012, which is before the end of our term of office

We enclose our statement of circumstances in accordance with Section 519 of the Act

Yours faithfully,


PricewaterhouseCoopers LLP

Enclosure



PricewaterhouseCoopers LLP, The Atrium, St Georges Street, Norwich NR3 1AG
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PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Services Authority for designated investment business.



The Directors
Group Lotus plc
Potash Lane
Hethel
Norwich
Norfolk
NR14 8EZ

30 November 2012

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 Group Lotus plc, registered no 00606189 (the Company) effective from 30 November 2012, which we consider should be brought to the notice of the Company's shareholders or creditors

Yours faithfully,


PricewaterhouseCoopers LLP

COMPANIES HOUSE

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