

AvD
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Private and confidential

The Directors
Reed Aviation Limited
3rd Floor
41-51 Grey Street
Newcastle upon Tyne
NE1 6EE

15 October 2010

Ref G192/01/A/1/CJM/SJS

Dear Sirs

Reed Aviation Limited

In accordance with section 516 of the Companies Act 2006 ("Act"), we write to notify you of our resignation as auditor of Reed Aviation Limited. This resignation takes effect from 31 October 2010.

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 Reed Aviation Limited 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/pob/regulation/companies.cfm> and <http://www.icaew.com/index.cfm?route=155861> respectively.

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

Yours faithfully

Ernst + Young W

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