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The Directors
Development Securities PLC
Portland House
Bressenden Place
London
SW1E 5DS

14 September 2009

Dear Sir

Birmingham International Park (2000) Limited (Registered Number: 03239570)

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Birmingham International Park (2000) Limited. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519 of the Companies Act 2006, we note that the circumstances connected with our ceasing to hold office are that the directors want to rationalise the company's audit and tax service provision to one accounting firm, namely PricewaterhouseCoopers.

We draw your attention to the fact that Birmingham International Park (2000) 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

Ernsi & Young LLP

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