

Everitt Kerr & Co

CHARTERED CERTIFIED ACCOUNTANTS

Our Ref EK/km/WA440436

4th March 2016

The Directors
W H Estates North East Limited
Piggotts Farm
Albury End
Ware
Hertfordshire
SG11 2HS

Dear Sirs,

W.H. Estates North East Limited - CO NO 3331859

In accordance with Section 516 of the Companies Act 2006, we hereby give formal notice of our resignation as auditors to the above company

Further in accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors

Yours faithfully,



EK & Co 2003 Ltd

