

Our Ref G31587/ES/GMR/JAB

The Company Secretary Gower Street Estates Limited No 1 St Paul's Square LIVERPOOL L3 9SJ

Grant Thornton UK LLP Royal Liver Building Liverpool L3 1PS

T +44 (0) 151 224 7200 F +44 (0) 151 224 7201 www.grant thornton.co.uk

30 July 2015

Dear Sir

We hereby give notice of our resignation in accordance with section 516 of the Companies Act 2006 as auditors of Gower Street Fstates Limited, company number 03355588, with effect from 31 July 2015

There are no cucumstances connected with our ceasing to hold office which we consider should be brought to the attention of the members or creditors of the company

You are required to send a copy of this notice to the Registrar of Companies within 14 days

As we ceased to hold office before the end of our term of office, you also are required to inform the Institute of Chartered Accountants in England & Wales that we have ceased to hold office and send a copy of the statement of reasons to the Institute

Jon 1 Roman UKUP

Yours faithfully

Grant Thornton UK LLP

27/08/2015 **COMPANIES HOUSE**