

3 October 2012

Our Ref S 5734/CO/JEW/JP

The Directors
PFF Lancashire Limited
123 Wellington Road South
Stockport
Cheshire
SK1 3TH

Dear Sirs

RESIGNATION AS AUDITORS

We hereby resign as auditors of PFF Lancashire Limited (the "Company") with immediate effect

In accordance with s519 Companies Act 2006, 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 hereby authorize and request that you deliver a copy of this notice to the Registrar of Companies with 14 days of the date hereof

Yours faithfully

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Partners James Eyre-Walker FCA Chris Parry ACA Suzanne Preston ACA FCCA Andrew Riley ACA Stephen Eardley ACA Nick Armstrong ACA

Consultants Malcolm Kerr FCA CTA Robert Sunderland FCA Alastair Kennedy FCA Registered to carry on audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England & Wales

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