20 September 2006

Statement under Section 394 Companies Act 1985

We hereby give notice, under S392 of the Companies Act, of our resignation as auditors to Westside Acquisitions plc as of 20 September 2006.

In accordance with S394, we confirm there are no circumstances connected with our ceasing to hold office as auditors of Westside Acquisitions plc which we consider should be brought to the attention of members and/or creditors of the company.

SHO Stoy Hayward LLP

LKUEUJ1R 60
LD2
COMPANIES HOUSE 22/09/2006