

KPMG Audit Plc

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The Directors 35 Basinghall Street First Limited The British Land Company Plc 10 Cornwall Terrace London NW1 4QP

Your ref

Our ref am/nc/592

Contact Andrew Marshall

020 7311 6456

27 March 2006

Dear Sirs

Statement to the directors of 35 Basinghall Street First Limited (no. 3902915) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

In accordance with section 394 of the Companies Act 1985, 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

KPMG Audit Plc

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