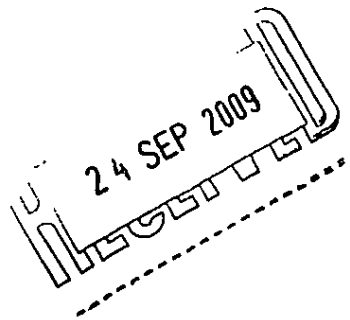




BAKER TILLY

Our ref: CRF/AJB/pmw
Your ref:

The Directors
Westminster Group plc
Westminster House
Blacklocks Hill
Banbury
Oxon
OX17 2BS



St Philips Point
Temple Row
Birmingham
B2 5AF
Tel: +44 (0)121 214 3100
Fax: +44 (0)121 214 3101
DX: 13134 Birmingham
www.bakertilly.co.uk

23 September 2009

Dear Sirs

Notice of resignation - Westminster Group plc - Company Number 03967650

We hereby give notice of our resignation as auditors of your company with effect from 24 September 2009.

We have been asked to resign as the group has undertaken a review of its professional service needs and selected another firm of auditors in respect of the year to 31 December 2009.

Yours faithfully

Baker Tilly UK Audit LLP

Baker Tilly UK Audit LLP



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