Deloitte.

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The Directors
Northern Rail Holdings Limited – registration number 4007719
Northern Rail Limited - registration number 4619944
5th Floor
Northern House
9 Rougier Street
York
YO1 6HZ

22 September 2011

Dear Sirs

This letter is formal notice of our resignation as auditors of the above companies with effect from 22 September 2011

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies.

Yours faithfully

Delättery

Deloitte L.I.P

We take this opportunity to remind you of your responsibility under section 517 of the Companies Act 2006 to send a copy of this notice to the Registrar of Companies for each company within 14 days of receiving this letter.

You are also required under section 523 of the Companies Act 2006 to notify the appropriate audit authority and state the reasons for Deloitte LLP ceasing to hold office within 14 days of receiving this letter. A template notification that you may wish to use in order to fulfil this responsibility accompanies this letter

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