

PricewaterhouseCoopers LLP
Hay's Galleria
1 Hay's Lane
London SE1 2RD
Telephone +44 (0) 20 7583 5000
Facsimile +44 (0) 20 7804 1001
pwc.com/uk

The Directors
WFM (Newco) Limited
One Caspian Point
Caspian Way
Cardiff
Wales
CF10 4DQ

4300489

28th October 2010

Dear Sirs,

Statement of No Circumstances connected with our ceasing to hold office as Auditors

In accordance with Section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of WFM (Newco) Limited, registered no 04300489 (the Company) effective from 28th October 2010, which we consider should be brought to the notice of the Company's shareholder or creditors. In accordance with Section 522(3) of the Act we state that the reason we resigned was that the Company wishes to appoint another firm of auditors at a lower fee than we charged for our audit for the year ended 31st March 2011

Yours faithfully,

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

WEDNESDAY



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COMPANIES HOUSE

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The Directors
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Cardiff
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CF10 4DQ

28th October 2010

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of WFM (Newco) Limited, registered number 04300489 with effect from 28th October 2010, which is before the end of our term of office

We enclose our statement of no circumstances in accordance with Section 519 of the Act

Yours faithfully,



PricewaterhouseCoopers LLP



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