

4630146

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The Directors  
West End Quay Commercial Limited  
Stag House  
Old London Road  
Hertford  
SG13 7LA

23 May 2008

Dear Sirs,

**Resignation as auditors**

Further to our discussions of 8 May 2008 and in accordance with Sections 516 and 519 of the Companies Act 2006 (the Act) respectively, we enclose our letter of resignation and our statement of circumstances connected with ceasing to hold office as auditors of West End Quay Commercial Limited (the "Company")

We each have separate obligations under the Act to notify the Institute of Chartered Accountants in England & Wales (ICAEW) of the fact that PwC, as auditor of the Company, is leaving office before the end of our term of office (as defined in Section 487 of the Act) and the reasons for our ceasing to hold office. The audit of the Company does not fall within the definition of a 'major audit' under Section 525(2) of the Act and statutory guidance in relation to notifications by auditors and companies issued by the Professional Oversight Board (POB) of the Financial Reporting Council. This guidance can be found on POB's website <http://www.frc.org.uk/pob/regulation/notification.cfm>

The Company's statutory obligations can be found in Sections 517, 520 and 523 of the Act. There are separate obligations in respect of our notice of resignation (to be filed with the Registrar of Companies within 14 days) and our statement of circumstances connected with ceasing to hold office (s520). The Company's notice to the ICAEW under Section 523 should be sent within 14 days of the date our statement of circumstances is deposited at your registered office. If you have any concerns as to how the company and its directors should meet their obligations then we recommend that you seek legal advice.

We draw your attention to a briefing paper, 'When auditors leave office', jointly produced by PwC and Herbert Smith solicitors, which provides more detailed consideration of our respective responsibilities. This briefing paper can be found on our website at the following address [http://www.pwc.co.uk/pdf/when\\_auditors\\_leave\\_office.pdf?utr=1](http://www.pwc.co.uk/pdf/when_auditors_leave_office.pdf?utr=1)

Yours faithfully,

  
PricewaterhouseCoopers LLP

Enclosures



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The Directors  
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SG13 7LA

23 May 2008

Dear Sirs,

**Statement of 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 resignation which we consider should be brought to the notice of the shareholders or creditors of West End Quay Commercial Limited registered no 4530146

Yours faithfully,

  
PricewaterhouseCoopers LLP

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SG13 7LA

23 May 2008

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 West End Quay Commercial Limited, registered number 4530146 with effect from 23 May 2008, which is before the end of our term of office

We enclose our statement of circumstances in accordance with Section 519 of the Act

Yours faithfully,



PricewaterhouseCoopers LLP

Enclosure