

# RSM Robson Rhodes

31 July 2007

The Company Secretary  
Westfield (No 2) Limited  
Nightingale House  
65 Curzon Street  
London  
W1J 8PE

RSM Robson Rhodes LLP  
30 Finsbury Square London EC2P 2YU  
United Kingdom  
T +44 (0)20 7184 4300 F +44 (0)20 7184 4301  
www.rsm.co.uk

Our Ref PB/SH/vh


Dear Sir,

## Resignation as auditors of Westfield (No 2) Limited - 4574095

We are writing to give you formal notice of our intention to resign as auditors of Westfield (No 2) Limited with effect from the date of this letter

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 ought to be brought to the attention of the company's members or creditors

Yours faithfully



**RSM ROBSON RHODES LLP**  
Chartered Accountants



RSM Robson Rhodes LLP is a limited liability partnership and is an independent member firm of RSM International an affiliation of independent accounting and consulting firms.

RSM Robson Rhodes LLP is registered to carry on audit work by the Institute of Chartered Accountants in England & Wales and is authorised and regulated by the Financial Services Authority

Offices at Birmingham, Bristol, Cambridge, Dublin, Edinburgh, Hemel Hempstead, Leeds, Manchester. Registered office: 30 Finsbury Square, London EC2P 2YU at which a list of members may be inspected. Registered in England and Wales No. OC304188



INVESTOR IN PEOPLE