

PricewaterhouseCoopers LLP
1 Embankment Place
London WC2N 6RH
Telephone +44 (0) 20 7583 5000
Facsimile +44 (0) 20 7822 4652
pwc.com/uk

The Directors
AA SPC Co Limited
Fanum House
Basing View
Basingstoke RG21 4EA

11 December 2007

Dear Sirs

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of AA SPC Co Limited registered number 05088289 with effect from 11 December 2007

In accordance with Section 394 of the Companies Act 1985, 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 AA SPC Co Limited

Yours faithfully



PricewaterhouseCoopers LLP

TUESDAY



A49 08/01/2008 210
COMPANIES HOUSE