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The Directors
Wentworth Propco 47 Limited
135 Bishopsgate
London
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PB/AF/nm

30 March 2007

Direct Line: 01582 643 390 e-mail: aclewer@uk.ey.com

Dear Sirs

Wentworth Propco 47 Limited

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the date on which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company.

Yours faithfully

Ernst & Young LLP

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