



The Directors
thebigword Holdings Limited
Link Up House
Ring Road
Lower Wortley
Leeds
LS12 6AB

21 December 2011

Dear Sirs



**STATEMENT OF INDEPENDENT AUDITORS TO THEBIGWORD HOLDINGS LIMITED
FOR THE PURPOSES OF SECTIONS 92(1)(b) AND (c) OF THE COMPANIES ACT 2006**

We have examined the balance sheet and related notes of thebigword Holdings Limited as at 31 May 2011 which formed part of the financial statements for the year then ended which were audited by us

Respective responsibilities of directors and auditors

The company's directors are responsible for the preparation of the balance sheet and related notes

It is our responsibility to

- 1 report on whether the balance sheet has been properly prepared in accordance with the provisions of the Companies Act 2006, and
- 2 form an independent opinion concerning the relationship between the company's net assets and its called-up share capital and undistributable reserves at the balance sheet date

This statement, including the opinion, has been prepared for and only for the company in accordance with section 92 of the Companies Act 2006 and for no other purpose. We do not, in giving this opinion, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing

Opinion concerning proper preparation of balance sheet

In our opinion the balance sheet and related notes as at 31 May 2011 have been properly prepared in accordance with the provisions of the Companies Act 2006

Statement on net assets

In our opinion, at 31 May 2011 the amount of the company's net assets (within the meaning given to that expression by section 831(2) of the Companies Act 2006) was not less than the aggregate of its called-up share capital and undistributable reserves

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Chartered Accountants and Statutory Auditors
Benson House, 3 Wellington Street, Leeds
21 December 2011