

Deloitte.

Deloitte LLP
P.O. Box 137
Regency Court
Glatigny Esplanade
St. Peter Port
Guernsey GY1 3HW
Channel Islands

Tel: +44 (0) 1481 724011
Fax: +44 (0) 1481 711544
www.deloitte.co.uk

The Secretary
ING (UK) Real Estate Parent Limited
Fifth Floor
6 Broad Street Place
London
EC2M 7JH

24 July 2009

Our ref: JGC/LJJ/SleM

Dear Sir

5573792

ING (UK) Real Estate Parent Limited

This letter is formal notice of our resignation as auditors of the above company with effect from the date of receipt of this letter at their registered office.

There are no circumstances connected with our ceasing to hold office as auditors which should be brought to the attention of the members or creditors of the company.

Yours faithfully


Deloitte LLP

TUESDAY



A59 28/07/2009 112
COMPANIES HOUSE

Deloitte LLP is a limited liability partnership registered in England and Wales with registered number OC303675 and its registered office at 2 New Street Square, London EC4A 3BZ, United Kingdom.

Deloitte LLP is the United Kingdom member firm of Deloitte Touche Tohmatsu ('DTT'), a Swiss Verein, whose member firms are legally separate and independent entities. Please see www.deloitte.co.uk/about for a detailed description of the legal structure of DTT and its member firms.

Member of Deloitte Touche Tohmatsu



official professional services provider
to the Olympic and Paralympic Games