

# Deloitte.

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The Secretary  
ING (UK) Listed Real Estate Issuer Plc  
Fifth Floor  
6 Broad Street Place  
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24 July 2009

Our ref: JGC/LJJ/SleM

5016128

Dear Sir

**ING (UK) Listed Real Estate Issuer Plc**

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



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COMPANIES HOUSE

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