



Ernst & Young LLP
Chartered Accountants
15, 17 & 19
1113 282 200
1113 282 201
e: eym/uk

Private and confidential

The Directors
SPCD (Didcot) Limited
The Brew House
Greenalls Avenue
Warrington
Cheshire
WA4 6HL

9 February 2012

Dear Sirs

Resignation as auditor to SPCD (Didcot) Limited (Reg No: 5934418)

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of SPCD (Didcot) Limited. This resignation takes effect from the date on which you receive this letter.

In accordance with section 519(2) 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 companies.

We draw your attention to the fact that SPCD (Didcot) Limited has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections 517, 520 and 523 of the Act), including, depending on the circumstances, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors. Further guidance on this notification has been issued by the appropriate audit authorities - the Professional Oversight Board (POB) and the Institute of Chartered Accountants in England and Wales (ICAEW) and can be found on <http://www.frc.org.uk/pob/regulation/companies.cfm> and <http://www.icaew.com/en/technical/audit-and-assurance/working-in-the-regulated-area-of-audit> respectively.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

FRIDAY



A36

A12VIUL6

17/02/2012

#156

COMPANIES HOUSE