

The Directors
35 North Canal Bank Street
Glasgow
G4 9XQ

26 February 2010

Dear Sirs

Addiewell Prison Limited (Registered Number SC291454) and

✓ **Addiewell Prison (Holdings) Limited (Registered Number SC291481)**

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Addiewell Prison Limited and Addiewell Prison (Holdings) 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 Addiewell Prison Limited and Addiewell Prison (Holdings) Limited have their 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/index.cfm?route=155861> respectively.

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

Yours faithfully

Ernst & Young LLP

Ernst & Young LLP
United Kingdom

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COMPANIES HOUSE



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