

RSM Robson Rhodes

31 July 2007

The Company Secretary
Westfield (No 3) Limited
Nightingale House
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London
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Our Ref PB/SH/vh

Dear Sir,

Resignation as auditors of Westfield (No 3) Limited - 4573940

We are writing to give you formal notice of our intention to resign as auditors of Westfield (No 3) Limited with effect from the date of this letter

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider ought to be brought to the attention of the company's members or creditors

Yours faithfully



RSM ROBSON RHODES LLP
Chartered Accountants



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