

Private and confidential

The Directors
ALBA Group plc and Co KG
Finance
Bismarckstrasse 105
10625 Berlin
Germany

14 March 2013

Ref PUM/AW

Direct line - 01463 667106
Email - pmearns@uk.ey.com

Dear Sirs

7468014

ALBA Finance Holdings plc and ALBA Group Europe plc

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of ALBA Finance Holdings plc and ALBA Group Europe plc. 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 company.

We draw your attention to the fact that ALBA Finance Holdings plc and ALBA Group Europe plc has 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

SATURDAY



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COMPANIES HOUSE



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