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Ernst & Young LLP
1 More London Place
London SE1 2AF
Tel 020 7951 2000
Fax 020 7951 1345
www.ey.com/uk

The Directors
Real Estate Wisbech Limited
Unilever Site
Corinium Avenue
Barnwood
Gloucester
Gloucestershire
GL4 3BW

17 May 2012

Ref EM/AB

Dear Sirs



~~Real Estate Gloucester Limited~~

In accordance with section 516 of the Companies Act 2006, we write to notify you of our resignation as auditor of Real Estate Wisbech 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 company.

We draw your attention to the fact that Real Estate Wisbech 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

cc Companies House



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