

The Directors
Joseph Metcalf Limited
Firth Road
Lincoln
LN6 7AH

24 June 2009

Ref: RJF/RAL

Direct line: 01482 590306

Email: rfrostick@uk.ey.com

Dear Sir

221152

Joseph Metcalf Limited

In accordance with section 516 of the Companies Act 2006, we write to notify you on our resignation as auditor of Joseph Metcalf 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 Joseph Metcalf 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/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



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Change of Auditor Notifications
Quality Assurance Department
ICAEW
Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ

24 June 2009

Ref: RJF/RAL

Direct line: 01482 590306

Email: rfrostick@uk.ey.com

Dear Sirs

Joseph Metcalf Limited

Company registered number: 00221152

Registered address: Joseph Metcalf Limited
Firth Road
Lincoln
LN6 7AH

Year end of the company's last audited accounts: 30 September 2008

In accordance with section 522(1)(b) of the Companies Act 2006 ("the Act"), we write to notify you on our resignation as auditors of Joseph Metcalf Limited.

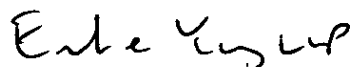
The resignation takes effect from 24 June and we consider that this is before the end of our term of office as auditor.

In accordance with section 522(2) of the Act, a copy of our statement deposited with the company under section 519 of the Act is attached.

In accordance with section 522(3) of the Act, the reason for our resignation is:

- Following a competitive tender process, the directors decided to appoint another firm of auditors.

Yours faithfully



Ernst & Young LLP



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