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Private & confidential

Sandra Odell
Quintain Estates and Development Plc
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Contact **Bill Holland**
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6 November 2013

Dear Madam

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as company secretary of the companies listed in the Appendix to this statement.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditor of each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors.

Yours faithfully,

KPMG Audit Plc

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Appendix

<i>Company name</i>	<i>Company registered number</i>
ALBION PROPERTY INVESTMENTS LIMITED	3042517
BASEPRAISE LTD	4222793
BroRegional Quintain (Middlesbrough) Limited	5937063
Bioregional Quintain Limited	5438018
BQL (Gallions) Limited	6277930
CHESTERFIELD (NEATHOUSE) LTD	3797058
CHESTERFIELD (NO.41) LTD	3954257
CHESTERFIELD (NO 7) LTD	3953937
CHESTERFIELD INVESTMENTS (NO.1) LTD	3797015
CHESTERFIELD INVESTMENTS (NO 5) LTD	3797043
CHESTERFIELD PROPERTIES LTD	400725
CLE RESIDENTIAL LTD	3212354
CROYDON LAND (HOLDINGS) LTD	2905101
ENGLISH & OVERSEAS INVESTMENTS PLC	2512901
ENGLISH & OVERSEAS PROPERTIES PLC	1129454
ESTATES PROPERTY INVESTMENT COMPANY LTD	666487
IQ (Investor 1) Ltd	5835377
LETTERBAG LIMITED	5425066
LISTED OFFICES LTD	2110899
PERMITOBTAIN LTD	3029121
QOIN LTD	3642323
QUINTAIN (BEVERLEY) LIMITED	5740401
Quintain (Clifton, Jersey) Limited	6182406
Quintain (Juniper Close) Ltd	3954400
QUINTAIN (KINGSTON) LIMITED	5816874
QUINTAIN (MANCHESTER) LTD	1574695
QUINTAIN (N0204 A) INVESTOR LTD	6346950
QUINTAIN (N0204 B) INVESTOR LTD	6346961
QUINTAIN (NO 18) Limited	3954412
QUINTAIN (NO 49) Limited	3954451
QUINTAIN (NO 8) Limited	3954388
QUINTAIN (REGIONAL) LTD	5701927
Quintain (Stadium Retail Park) Limited	6187438
QUINTAIN (SWANSEA) Limited	5301997



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Quintain (Wembley Retail Park) Limited	6123103
QUINTAIN (YORK) LIMITED	5932703
Quintain Investments (04) Limited	5837258
QUINTAIN SERVICES LTD	2950066
Quintain W03 (Groundlease) Limited	5837267
Quintain W05 (Groundlease) Limited	5701881
Quintain W06 (Groundlease) Limited	5837020
Quintain W07 (Groundlease) Limited	5837013
Quintain W08 (Groundlease) Limited	5837007
Quintain W10 (Groundlease) Limited	5836904
QUINTAIN WEMBLEY (PALACE OF INDUSTRIES) (No 1) LTD	5152492
QUINTAIN WEMBLEY HOTEL PROPERTIES LTD	5701889
QUINTAIN WEMBLEY HOTEL TRADING LTD	5701888
QUINTAIN WEMBLEY TRADING ESTATES LTD	6458499
QUO VADIS ESTATES LTD	3479037
QUOCUMQUE LTD	3642319
QUONDAM ESTATES II LTD	2826664
QUONDAM PROPERTIES LTD	2891409
South East Properties (Redhill) Ltd	2706969
TIMBERLAINE LTD	450018
WEMBLEY (RED HOUSE) LTD	5659949
Wembley City (Residential & Sales Lettings) Ltd	6623793
WEMBLEY PARK ESTATE MANAGEMENT COMPANY LIMITED	5701878
Wembley Park Ltd	223957
Quintain (Walworth Road) Unitholder A Limited	7470031
Quintain (Walworth Road) Unitholder B Limited	7470401
Keswick Holdings Limited	2078966
MEADOWCOURT MANAGEMENT (MEADOWHALL) LIMITED	2705556
Quintain City Park Gate Birmingham Limited	4620284
BQL BRIGHTON LIMITED	5618498
DISKNOTE LIMITED	5425064
ALBION PROPERTIES NORWICH LIMITED	3044687
EPIC COMMERCIAL PROPERTIES LIMITED	595835
FACTORY HOLDINGS GROUP LIMITED	598098
COLUMBIA CENTRE (HOLDINGS) LIMITED	4482273
QUART (GENERAL PARTNER) LIMITED	4278257
QUINTAIN (GRACECHURCH STREET) LIMITED	5380746



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QUINTAIN (CHESTERWOOD) LIMITED	925657
QUINTAIN (OXFORD) LIMITED	5298842
QUINTAIN BIRMINGHAM LIMITED	5610221
QUONDAM ESTATES INVESTMENTS LIMITED	2879299