



The Directors
LW Finance Limited
1st Floor
Skyways House
Speke Road
Liverpool
L70 1AB

23 February 2012

Dear Sirs

Statement of Circumstances connected with our ceasing to hold office as Auditors

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 auditors of LW Finance Limited, registered no: 04542312 (the Company) effective from 23 February 2012, which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully

PricewaterhouseCoopers LLP

MONDAY



A23

A1AV4DCO

11/06/2012

#212

COMPANIES HOUSE

PricewaterhouseCoopers LLP, 1 Embankment Place, London WC2N 6RH
T: +44 (0) 20 7583 5000, F: +44 (0) 20 7822 4652, www.pwc.co.uk

PricewaterhouseCoopers LLP is a limited liability partnership registered in England with registered number OC303525. The registered office of PricewaterhouseCoopers LLP is 1 Embankment Place, London WC2N 6RH. PricewaterhouseCoopers LLP is authorised and regulated by the Financial Services Authority for designated investment business.