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By Courier

The Directors
Acuity VCT 3 Plc
Paternoster House
65 St Paul's Churchyard
London
EC4M 8AB

8 May 2008



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 set out below the circumstances connected with our ceasing to hold office as auditors of Acuity VCT 3 Plc, registered no 5544383 ("the Company")

At the Company's Annual General Meeting ("AGM") 5 March 2008, we were reappointed to act as the Company's auditors. Subsequent to the AGM we have not been able to arrive at a mutually agreeable fee for which we would undertake the audit of the Company for the year ending 30 September 2008. We have therefore decided to resign.

Yours faithfully

PricewaterhouseCoopers LLP

FRIDAY



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06/06/2008
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