

The Directors
Eurosail 2006-3NC Plc
Wilmington Trust Sp Services (London) Limited,
Third Floor,
1 King's Arms Yard,
London, EC2R 7AF

Dear Sirs

Company Registered Number: 05924768

In accordance with section 516 of the Companies Act 2006, we write to notify you that we are ceasing to hold office as auditor of Eurosail 2006-3NC PIc. This takes effect from the date on which you receive this letter.

In accordance with section 519(1) of that Act, we are ceasing to hold office following a competitive tender.

We draw your attention to the fact that the Eurosail 2006-3NC Plc has its own statutory obligations where we have ceased to hold office (as detailed, in particular, in Sections, 520 and 523 of the Act), including, depending on the reasons, the requirement to notify the appropriate audit authority if we cease to hold office before the end of our term of office as auditors.

If you have any questions on your legal obligations we recommend that you seek legal advice.

Yours faithfully

Ernst & Young LLP

ICAEW Registration Number - C009126168

AIM

Date 21/21/8

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