

Horwath Clark Whitehill

6 May 2009

Our Ref: TMA/LOS02907

The Directors
South Bank Employers' Group Limited
103 Waterloo Road
London
SE1 8UL

Horwath Clark Whitehill LLP
Chartered Accountants
St Bride's House, 10 Salisbury Square
London EC4Y 8EH, UK
Tel: +44 (0)20 7842 7100
Fax: +44 (0)20 7583 1720
DX: 0014 London Chancery Lane
www.horwathcw.com

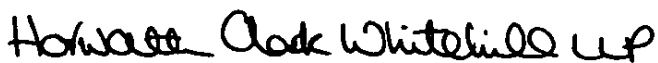
Dear Sirs

South Bank Employers Group
Company number: 2974600

In accordance with the requirements of section 516 of the Companies Act 2006 we formally resign as auditors with effect from 6 May 2009. As required by section 516(2), this notice is accompanied by our statement of circumstances surrounding our resignation as required by section 519.

Section 517 of the Act requires the company to deliver a copy of this notice to the Registrar of Companies within fourteen days of receipt.

Yours faithfully



Horwath Clark Whitehill LLP

H:\DOCUMENT\CLIENT\S\S2907\TMA85L01.Doc

FRIDAY



AMPOY9VB

A13

15/05/2009

68

COMPANIES HOUSE

Horwath Clark Whitehill

Horwath Clark Whitehill LLP
Chartered Accountants
St Bride's House, 10 Salisbury Square
London EC4Y 8EH, UK
Tel: +44 (0)20 7842 7100
Fax: +44 (0)20 7583 1720
DX: 0014 London Chancery Lane
www.horwathcw.com

6 May 2009

Our Ref: TMA/LOS02907

The Directors
South Bank Employers' Group Limited
103 Waterloo Road
London
SE1 8UL

Dear Sirs

**South Bank Employers Group
Company number: 2974600**

**Statement of Circumstances relating to the resignation of Horwath Clark Whitehill LLP
as auditors of South Bank Employers Group**

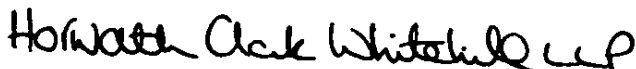
We wrote to the company on 6 May 2009 formally resigning as auditors to the company on that date.

In accordance with section 519 of the Companies Act 2006, we consider that the following circumstances connected with our ceasing to hold office should be brought to the attention of the members and creditors.

We have not been provided with all of the information and explanations we consider necessary for the purposes of forming an audit opinion in respect of the financial statements for the year ended 31 March 2008. The effect of this has been to impose a limitation on the scope of our audit work such that it would be likely to lead to a disclaimer of opinion on the financial statements. As required by Paragraph 41-3 of International Standard of Auditing (UK & Ireland) 700, we have asked management to provide the information requested and remove the limitation. This has not, however, been forthcoming and, accordingly, we have resigned from the audit engagement.

Unless the company applies to the court, this statement of circumstances, which we consider should be brought to the attention of members and creditors of the company, must be sent within 14 days to every person entitled under section 423 of the Companies Act 2006 to be sent copies of the company's accounts in accordance with section 520(2) of that Act.

Yours faithfully



Horwath Clark Whitehill LLP

H:\DOCUMENT\CLIENTS\IS2907\TMA85L02.Doc