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Dear Sir

**Rossmoregate group of companies ("Rossmoregate Group")**

We understand our mutual client, the Rossmoregate Group, are appealing against the initial rejection of Planning Application 2017/7051/P on the potential mixed change of use with extension of 135-149 Shaftesbury Avenue, London, WC2H 8AH.

RSM UK Audit LLP and its predecessor firms have acted as auditor to the Rossmoregate Group for the last ten years. The principal activity of the Rossmoregate Group is that of property dealing, property investment and the operation of restaurants, a hotel and spa.

The audited financial statements of Rossmoregate London Limited for the year ended 30 June 2018 disclosed a consolidated profit before tax of £3.7m on turnover of £17.5m (of which £16.2m was derived from the restaurants, hotel and spa businesses). The Rossmoregate Group employed an average of 385 people during the year across the restaurants, hotel and spa businesses.

As at 30 June 2018, the audited consolidated balance sheet disclosed fixed assets of £87m including freehold land and buildings of £50m and freehold investment properties of £34m. Total shareholders' funds were £44m.

Based on our experience as auditor, we have no reason to believe that the Rossmoregate Group would undertake a development project as envisaged under Planning Application 2017/7051/9 without being satisfied that the requisite funding was available to complete it.

To the fullest extent permitted by law, RSM UK Audit LLP accept no responsibility or liability in respect of this reference and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations hereby given in this reference.

Yours faithfully



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