

21st September 2010

Sarah Howard
Audit Partner
For Grant Thornton UK LLP
No 1 Whitehall Riverside
Whitehall Road
Leeds
LS1 4BN

Dear Ms Howard

PATROL Adjudication Joint Committee - Audit for the year ended 31 March 2010

I confirm to the best of my knowledge and belief, having made appropriate enquiries of other officers of the PATROL Adjudication Joint Committee, the following representations given to you in connection with your audit of the Joint Committee's financial statements for the year ended 31 March 2010 are correct.

I acknowledge my responsibility under the relevant statutory authorities for preparing the financial statements which give a true and fair view of the financial position of the Joint Committee and for making accurate representations to you.

The Joint Committee has no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

Supporting records

All the accounting records have been made available to you for the purpose of your audit and all the transactions undertaken by the Joint Committee have been properly reflected and recorded in the accounting records. All other records and related information, including minutes of all Joint Committee meetings, have been made available to you.

Contingent liabilities

There are no other contingent liabilities, other than those that have been properly recorded and disclosed in the financial statements. In particular:

- there is no significant pending or threatened litigation,
- there are no material commitments or contractual issues,
- no financial guarantees have been given to third parties.

Law, regulations, contractual arrangements and codes of practice

There are no instances of non-compliance with laws, regulations and

codes of practice, likely to have a significant effect on the finances or operations of the Joint Committee.

Irregularities

I acknowledge my responsibility for the design and implementation of internal control systems to prevent and detect error. There have been no:

- irregularities involving management or employees who have significant roles in the system of internal accounting control;
- irregularities involving other employees that could have a material effect on the financial statements; and
- communications from regulatory agencies concerning non-compliance with, or deficiencies on, financial reporting practices which could have a material effect on the financial statements.

Actuarial Assumptions

I confirm that I am satisfied that the actuarial assumptions underlying the valuation of pension scheme liabilities for FRS 17 disclosures are consistent with my knowledge.

Post balance sheet events

Since the date of approval of the financial statements by the Joint Committee, no additional significant post balance sheet events that have occurred which would require additional adjustment or disclosure in the financial statements.

Going Concern

I believe that the Joint Committee's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding will be more than adequate for the joint Committee's needs.

Signed on behalf of the PATROL Adjudication Joint Committee

Signed

Name: Louise Hutchinson

Position: Head of Service

Date: 21 September 2010