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The Directors
Orbit Benefits Limited
One Hundred Whitechapel
London
E1 1JG

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of Orbit Benefits Limited, registered number 1860772 with effect from 30 October 2006.

Statutory notice under Section 394:

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of Orbit Benefits Limited.

Yours faithfully

PricewaterhouseCoopers LLP

