

RSM Robson Rhodes

6 September 2007

The Board of Directors
The Financial Services Authority
25 The North Colonnade
Canary Wharf
London
E14 5HS

1920623

RSM Robson Rhodes LLP
Bryanston Court Selden Hill
Hemel Hempstead HP2 4TN
United Kingdom
T +44 (0)1442 260200 F +44 (0)1442 236294
www.rsm.co.uk

Our Ref JN/DT/vh

Dear Sirs

Resignation as auditors of The Financial Services Authority

We are writing to give you formal notice of our intention to resign as auditors of The Financial Services Authority with effect from the date of this letter

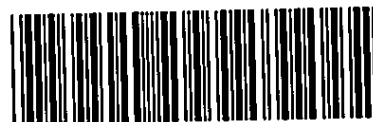
In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider ought to be brought to the attention of the company's members or creditors

Yours faithfully

RSM Robson Rhodes LLP

RSM ROBSON RHODES LLP
Chartered Accountants

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COMPANIES HOUSE

RSM Robson Rhodes LLP is a limited liability partnership and is an independent member firm of RSM International an affiliation of independent accounting and consulting firms

RSM Robson Rhodes LLP is registered to carry on audit work by the Institute of Chartered Accountants in England & Wales and is authorised and regulated by the Financial Services Authority

Offices at Birmingham Bristol Cambridge Dublin Edinburgh Leeds London Manchester
Registered office 30 Finsbury Square London EC2P 2YU at which a list of members may be inspected
Registered in England and Wales No. 0C304188



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