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Our ref: le/113564/ap

Contact: Louis Evangelou
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Dear Sir

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as a director of the companies listed in the Appendix to this statement

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors

Yours faithfully,

KPMG Audit Plc





Appendix

<i>Company name</i>	<i>Company registered number</i>
ALPHA PARTNERS LEASING LIMITED	4133746
RRPF ENGINE LEASING LIMITED	2670518
* ROLLS-ROYCE & PARTNERS FINANCE LIMITED	2159897
ALPHA LEASING LIMITED	3780079
ALPHA LEASING (NO. 3) LIMITED	4213114
ALPHA LEASING (NO 4) LIMITED	4213113
ALPHA LEASING (NO 9) LIMITED	8071929
OMEGA LEASING LIMITED	3780306
OMEGA LEASING (NO.3) LIMITED	4219976
OMEGA LEASING (NO 4) LIMITED	4219983
OMEGA LEASING (NO.9) LIMITED	8072649
GATE LEASING LIMITED	5000724
QUAY LEASING LIMITED	5000725