



KPMG Audit Plc  
Financial Services  
Saltire Court  
20 Castle Terrace  
Edinburgh EH1 2EG  
United Kingdom

Tel +44 (0) 131 527 6799  
Fax +44 (0) 131 527 6666  
DX 553002 Edinburgh 50

The Directors

Bank of Scotland Structured Asset Finance  
Limited  
Level 7 Bishopsgate Exchange  
155 Bishopsgate  
London  
EC2M 3YB

Our ref al 201

18 November 2009



Dear Sirs

**Statement to Bank of Scotland Structured Asset Finance Limited (2279167) on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006**

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors

Yours faithfully,

KPMG Audit Plc