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The Secretary
NB Leasing Limited, and
NB Property and Estate Services No 1 Limited
304 Bridewater Place
Birchwood Park
Warrington
Cheshire
WA3 6XG

2373209

29 January 2010

Dear Sirs

This letter is formal notice of our resignation as auditors of the above companies with effect from the date of receipt of this letter at their registered office

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies

Yours faithfully

Deloitte LLP



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