



24 Blythswood Square  
Glasgow  
G2 4QS  
United Kingdom

Tel +44 (0) 141 226 5511  
Fax +44 (0) 141 204 1584  
DX GW99 Glasgow-1

The Directors  
Student Loans Company Limited  
100 Bothwell Street  
GLASGOW  
G2 7JD

Our ref gm/fs/cs

20 JUN 2002

18 June 2002

Dear Sirs

**Notice of resignation – Student Loans Company Limited (no. 2401034)**

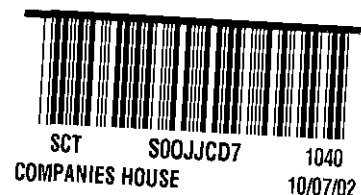
We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG

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KPMG, a partnership established under English law, is a member of KPMG International, a Swiss association

KPMG is registered to carry on audit work by the Institute of Chartered Accountants in England and Wales and

authorised by the Financial Services Authority for investment business activities. The principal place of

business is 8 Salisbury Square, London EC4Y 8BB where a list of partners' names is open to inspection