

Coopers
& Lybrand

business assurance
business recovery and insolvency
corporate finance
management consulting
tax and human resource advice

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your reference

our reference

Div.E/JW503mb.SAM

The Board of Directors

Abbey National Treasury Services

Leasing Companies (as set out in the attached appendix)

Abbey House

215 - 221 Baker Street

LONDON

NW1 6XL

Abbey National June Leasing (1) Limited
2426011

10 September 1998

Dear Sirs

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

Yours faithfully,

Coopers & Lybrand

Coopers & Lybrand



Lists of the names of the partners in the United Kingdom firms of Coopers & Lybrand and its associate partnerships are open to inspection at the above address, which is the principal place of business.

All partners in the associate partnerships are authorised to conduct business as agents of, and all contracts for services to clients are with, Coopers & Lybrand. Coopers & Lybrand is authorised by the Institute of Chartered Accountants in England and Wales to carry on investment business.

Coopers & Lybrand is a member of Coopers & Lybrand International, a limited liability association incorporated in Switzerland.

Abbey National December Leasing (1) Limited
Abbey National December Leasing (2) Limited
Abbey National December Leasing (3) Limited
Abbey National December Leasing (4) Limited
Abbey National December Leasing (5) Limited
Abbey National December Leasing (6) Limited
Abbey National December Leasing (7) Limited
Abbey National December Leasing (8) Limited
Abbey National June Leasing (1) Limited
Abbey National June Leasing (2) Limited
Abbey National June Leasing (3) Limited
Abbey National June Leasing (4) Limited
Abbey National June Leasing (5) Limited
Abbey National June Leasing (6) Limited
Abbey National March Leasing (1) Limited
Abbey National March Leasing (2) Limited
Abbey National March Leasing (3) Limited
Abbey National March Leasing (4) Limited
Abbey National March Leasing (5) Limited
Abbey National September Leasing (1) Limited
Abbey National September Leasing (2) Limited
Abbey National September Leasing (3) Limited
Abbey National September Leasing (4) Limited
Abbey National September Leasing (5) Limited
Abbey National September Leasing (6) Limited