Nexia Smith & Williamson

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The Directors
Intercapital Debt Trading Limited
Park House
16 Finsbury Circus
London
EC2M 7EB

30 April 2010 Our ref CD/KT/IP70453 Direct line 0117 376 2119 Email carl deane@smith williamson co uk

Dear Sirs

Intercapital Debt Trading Limited Registered number: 02524218

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

Nexia Smith & Williamson Audit (Bristol) LLP

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Nexia Smith & Williamson Audit (Bristol) LLP is a limited liability partnership registered in England at the above address No. OC302883

A list of members and their professional qualifications is available for inspection at Portwall Place. Portwall Lane. Bristol, BSI 6NA, its principal place of business and registered office.

Registered to carry out audit work and regulated for a range of investment business activities by the Institute of Chartered Accountants in England and Wales.

The LLP is a member of Nexia Smith & Williamson Audit Limited and a member of Nexia International a worldwide network of independent accounting firms.

