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The Directors  
London Scottish Invoice Finance Limited  
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Our ref kc/rkg/247

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31 July 2008

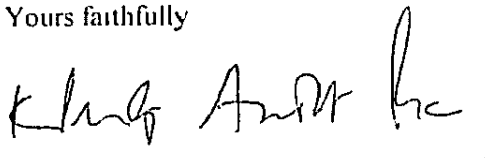
264 3766

Dear Sirs

**Statement to London Scottish Invoice Finance Limited (no. 2643766) 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

