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Private & confidential

The Directors
Inspec Finance Limited
Tego House
Chippenham Drive
Milton Keynes, Bucks
MK10 0AF

Our ref js/rw/002/ resign

Contact Richard Williams
0161 246 4733

21 September 2005

Dear Sirs

Notice of resignation – Inspec Finance Limited (no. 02685504)

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 LLP





Statement to the directors of Inspec Finance Limited (no. 02685504) on ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985

In accordance with section 394 of the Companies Act 1985, 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.

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