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13 February 2008

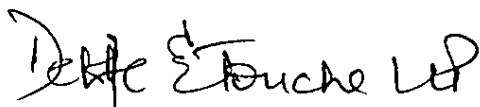
Our ref POD/6(NS)

Dear Mr Rosendahl

This letter is formal notice of our resignation as auditors of 3C Transac Ltd (company registration number 3257901 and registered at 7th Floor, Regal House, 70 London Road, Twickenham, Middlesex TW1 3QS) with immediate effect

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the company

Yours faithfully



Deloitte & Touche LLP

FRIDAY



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COMPANIES HOUSE

Audit. Tax. Consulting. Corporate Finance.

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