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**Private & confidential**

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Our ref ig/mg/030

Contact Marco Garavello  
0151 473 5100  
Ext 5187

21 October 2008

Dear Sir

We write to you in your capacity as company secretary of the companies listed in the appendix to this letter

We hereby give notice of our resignation as auditors of each of the companies listed in the appendix with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act

Yours faithfully

KPMG LLP



Bibby Factors Sussex Limited	03847904
Bibby Factors Wessex Limited	04918703
Bibby Factors Yorkshire Limited	04918173
Bibby Factors International Limited	04081220
Bibby Financial Services (Ireland) Limited	419550
Bibby Invoice Discounting Limited	04105467
Bibby Trade Factors Limited	05303859
Global Management Services Limited	04331246
Bibby Management Services Limited	04917962
Bibby Finance 1 Limited	05837446
Bibby Finance 2 Limited	05837447
Bibby Trade Services Limited	03530463