



KPMG Audit Plc
2 Cornwall Street
Birmingham B3 2DL
United Kingdom

Tel +44 (0) 121 232 3123
Fax +44 (0) 121 232 3500
DX 709850 Birmingham 26

The Directors
First Flexible No. 4 PLC
St Catherine's Court
Herbert Road
Solihull
B91 3QE

Our ref Iss/jpm/ar/1

Contact Ian Smith
0116 256 6111
020 7311 1000

15 April 2005

Dear Sirs

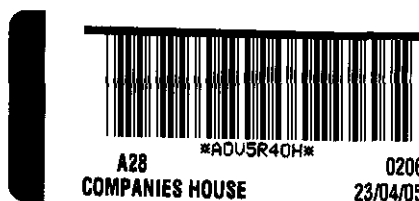
Notice of resignation – First Flexible No. 4 PLC (no. 4176542)

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

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15 April 2005

Dear Sirs

Statement to the directors of First Flexible No. 4 PLC (no. 4176542) 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.

Yours faithfully

KPMG Audit Plc