



**KPMG LLP**  
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The Directors  
Friendly Loans Limited  
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16 Carolina Way  
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Salford  
M50 2ZY

4291279

Our ref rkg/kjc/214

Contact Richard Gabbertas  
0113 231 3123

2 March 2006

Dear Sirs

**Notice of resignation**

We hereby give notice of our resignation as auditors of your company with effect from today.  
We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG LLP





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STATEMENT TO THE DIRECTORS OF FRIENDLY LOANS LIMITED ON CEASING TO  
HOLD OFFICE AS AUDITORS

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.

KPMG LLP  
*Chartered Accountants*  
*Registered Auditors*

2 March 2006