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Private & confidential
The Board of Directors
NM Life Services Limited
Tomorrow
Tilehouse Street
Hitchin
SG5 2DX

Our ref mht/pjfg/533

Contact Mary Trussell
020 7311 5461

1 November 2007

Dear Sirs

Statement to the directors of NM Life Services Ltd (no. 04330120) 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

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