

The Directors  
Chester Asset Receivables Dealings 2002-A plc  
C/o Wilmington Trust SP Services Limited  
Tower 42  
International Finance Centre  
25 Old Broad Street  
London EC2N 1HQ

10 August 2006

PBH BW


Direct Line: 0113 298 2260

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from the date on which you receive this letter.

In accordance with section 394(1) of that Act, we confirm that 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



Ernst & Young LLP

