

# Deloitte.

Deloitte & Touche LLP  
Four Brindleyplace  
Birmingham B1 2HZ

Tel +44 (0) 121 632 6000  
Fax +44 (0) 121 695 5678  
www.deloitte.co.uk

Company Secretary  
c/o Wilmington Trust SP Services (London) Limited  
Tower 42 (level 11)  
International Finance Centre  
25 Old Broad Street  
London  
EC2N 1HQ

Direct +44 (0) 121 695 5951  
Direct fax +44 (0) 121 695 5200  
maperkins@deloitte.co.uk

29 November 2007

Our ref MDP/shp

Dear Sirs

**Sandwell Commercial Finance No. 1 plc - 05088299**

This letter is formal notice of our resignation as auditors of the above company with effect from the date of receipt of this letter at their registered offices

There are no circumstances connected with our resignation which we consider should be brought to the attention of the members or creditors of the companies

With best wishes

Yours faithfully

*Deloitte & Touche LLP*

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