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The Secretary

Money Partners Securities 1 plc

Money Partners Securities 2 plc

Money Partners Securities 3 plc

Money Partners Securities 4 plc

Money Partners Securities 5 plc

MPL Securitisation Limited

MPL Options Limited

MPL DACS 1 Limited

MPL DACS 2 Limited

MPL DACS 3 Limited

MPL DACS 4 Limited

RMS 11 Options Limited

RMS 12 Options Limited

RMS 13 Options Limited

RMS 14 Options Limited

RMS 15 Options Limited

RMS 16 Options Limited

RMS 17 Options Limited

RMS Options Limited

RMS Options X Limited

1 Sheldon Square

Paddington

London

W2 6PU

10 October 2007

Dear Sirs

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

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

Yours faithfully

Ittoite & Tombe 41

Deloitte & Touche LLP

THURSDAY

A29

01/11/2007 COMPANIES HOUSE 30

Audit. Tax. Consulting. Corporate Finance.

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Member of Deloitte Touche Tohmatsu