

The Directors

The Law Debenture Trust Corporation p I c,

LDC Trust Management Limited,

Law Debenture Trustees Limited,

The Law Debenture Intermediary Corporation p I c,

The Law Debenture Pension Trust Corporation p I c,

Law Debenture Corporate Services Limited,

The Law Debenture Corporation (Deutschland) Limited.

Law Debenture Finance p I c,

Law Debenture Asset Backed Solutions Limited,

Law Debenture Holdings Limited,

Law Debenture Guarantee Company No 1 Limited,

Law Debenture Guarantee Company No 2 Limited,

Law Debenture Guarantee Company No 3 Limited,

Law Debenture Guarantee Company No 4 Limited,

Law Debenture Guarantee Company No 5 Limited,

Safecall Limited

Fifth Floor, 100 Wood Street, London, EC2V 7EX

629,030

Our ref

TAD/1037494

31 October 2008

Dear Sirs

We hereby tender our resignation as auditors of the above named companies to take effect forthwith

There are no circumstances connected with our ceasing to hold office as auditors that need to be brought to the attention of members or creditors of the companies

Yours faithfully

PHF (Un) LLP

PKF (UK) LLP

MONDAY

\*AIY9T4PL\*

10/11/2008 COMPANIES HOUSE

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PKF (UK) LLP is a limited liability partnership registered in England and Wales with registered number OC310487

A list of members' names is open to inspection at Farringdon Place, 20 Farringdon Road, London EC1M 3AP, the principal place of business and registered office PKF (UK) LLP is authorised and regulated by the Financial Services Authority for investment business activities. The PKF International Association is an association of legally independent firms.