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The Directors

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Our ref al 201

3 June 2009

Dear Sirs

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as Directors of the companies listed in the Appendix to this statement.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of the each of the companies listed in the Appendix that we consider should be brought to the attention of the respective companies' members or creditors.

Yours faithfully,

WMC Audit Plc

KPMG Audit Plc





Appendix

*Company name**Company registered number*

HALIFAX LEASING (SEPTEMBER) LIMITED	03283268
OLD BROAD STREET INVESTMENTS LIMITED	02799755
OLD BROAD STREET INVESTMENTS (NUMBER 2) LIMITED	02799756
OLD BROAD STREET INVESTMENTS (NUMBER 3) LIMITED	02045932
OCEAN LEASING (JULY) LIMITED	02811272
OCEAN LEASING (NO 1) LIMITED	02132961
OCEAN LEASING (NO 2) LIMITED	04442266
SHIBDEN DALE LIMITED	02132953
BOSSAF RAIL LIMITED	05175069
NORDIC LEASING LIMITED	02791468
BANK OF SCOTLAND LNG LEASING (NO 1) LIMITED	05262082
SEASPIRIT LEASING LIMITED	04449174
PACIFIC LEASING LIMITED	02279166
SEABREEZE LEASING LIMITED	02045936