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The Directors  
Cargill Investor Services Limited  
Knowle Hill Park  
Fairmile Lane  
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Surrey  
KT11 2PD

Our ref nvt

Contact Nigel Tamplin  
0115 935 3490

31 August 2005

Dear Sirs

**Notice of resignation –Cargill Investor Services Limited (no. 01598507)**

Following the acquisition of Cargill Investor Services Limited by Refco Group Limited LLC, we hereby give notice of our resignation as auditors of the above company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

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31 August 2005

Dear Sirs

**Statement to the directors of Cargill Investor Services Limited (no. 01598507) on  
ceasing to hold office as auditors pursuant to section 394 of the Companies Act 1985**

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

KPMG Audit Plc