

The Directors
ACS Credit Services Limited
Field House
72 Oldfield Road
Hampton, Middlesex
TW12 2HQ

25 November 2010

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 516 of the Companies Act 2006 (the Act), we give notice that we are resigning as auditors of ACS Credit Services Limited, registered number 1648066 with effect from 25 November 2010, which is before the end of our term of office

We enclose our statement of circumstances in accordance with Section 519 of the Act.

Yours faithfully,

PricewaterhouseCoopers LLP

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Enclosure

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The Directors
ACS Credit Services Limited
Field House
72 Oldfield Road
Hampton, Middlesex
TW12 2HQ

25 November 2010

Dear Sirs,

Statement of Circumstances connected with our ceasing to hold office as Auditors

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 ACS Credit Services Limited, registered no: 1648066 (the Company) effective from 25 November 2010, which we consider should be brought to the notice of the Company's shareholders or creditors.

Yours faithfully,

PricewaterhouseCoopers LLP

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