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The Directors
Absolute Invoice Finance Limited
St James's House
7 Charlotte Street
Manchester
M1 4DZ

11 November 2009

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 Absolute Invoice Finance Limited, registered number 02483505 with effect from 11 November 2009.

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

Yours faithfully,

PricewaterhouseCoopers LLP

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Enclosure

TUESDAY

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