04 January 2010

The Directors,
PORTMAN FINANCE LIMITED
The Chase Centre
114 West Heath Road
London
NW3 7TX

Our ref: AKL/P122700

Dear Sirs,

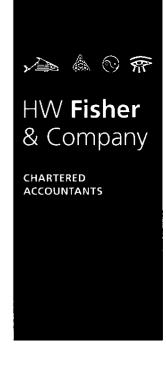
PORTMAN FINANCE LIMITED No 05397019

We hereby give notice of our resignation as Auditors to the above Company, which shall be effective forthwith.

In accordance with Section 519(1) and Section 519(2) of the Companies Act 2006, we confirm that there are no circumstances in connection with our ceasing to hold office as Auditors of the Company, which we consider should be brought to the attention of the members or creditors of the Company.

Yours faithfully

H W FISHER & COMPANY



COMPANY SECRETRIAL DEPARTMENT



LD2 06/01/2010 COMPANIES HOUSE

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