

PricewaterhouseCoopers LLP
West London Office
The Atrium
1 Harefield Road
Uxbridge
UB8 1EX
Telephone +44 (0) 1895 522000
Facsimile +44 (0) 1895 522020
pwc.com/uk

The Directors
ACS Worldwide Lending Limited 5470127
160 Queen Victoria Street
London
EC4V 4AN

4 April 2008

Dear Sirs,

Notice of resignation as auditors

In accordance with Section 392 of the Companies Act 1985, we give notice that we are resigning as auditors of ACS Worldwide Lending Limited, registered number 05470127 with effect from 4 April 2008

Statutory notice under Section 394

In accordance with Section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our resignation which we consider should be brought to the notice of the shareholders or creditors of ACS Worldwide Lending Limited

Yours faithfully,

PricewaterhouseCoopers LLP

