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Private and confidential
G M McGinn
4 Queen's Square
Belfast
BT1 3DJ

Our ref jp/cd

NIO28331

24 October 2013

Dear Gerry,

We write to you in your capacity as a director of the companies listed in the appendix to this letter.

We hereby give notice of our resignation as auditors of each of the companies listed in the appendix with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG



A list of Partners' names is available for inspection at the above address.

KPMG, an Irish partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity.

Offices: Dublin, Belfast, Cork and Galway

KPMG is authorised by Chartered Accountants Ireland to carry on Investment Business.



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Mr. G M McGinn
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Belfast
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Our ref jp/cd

24 October 2013

Dear Gerry,

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as a director of the companies listed in the appendix to this statement.

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 each of the companies listed in the appendix that we consider should be brought to the attention of the respective companies' members or creditors.

Yours faithfully

KPMG

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Appendix

Company name	Company registered number
FIRST TRUST LEASING (NO. 1) N.I. LIMITED	NI 029678
FIRST TRUST LEASING (NO 2) N.I. LIMITED	NI 029686
FIRST TRUST LEASING (NO. 3) N.I. LIMITED	NI 029708
FIRST TRUST FINANCIAL PLANNING LIMITED	NI 026458
ABERCO LIMITED	NI 028331