

The Secretary
SPL (Holdings 1) Limited
Abbey National House
301 St. Vincent Street
Glasgow
G2 5HN

31st August 2006

Dear Sirs

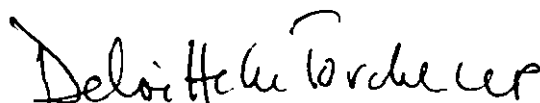
Re: SPL (Holdings 1) Limited - SC214932

We hereby resign our office as auditors of the Company with effect from close of business on 31st August 2006.

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 attention of the members or creditors of the Company.

We hereby authorise and request you to deliver a copy of this notice of resignation to the Registrar of Companies.

Yours faithfully



Deloitte & Touche LLP

