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The Directors
Exel Limited
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RG12 1AN

25 October 2007

Ref ICG/RCIP/JG/CF
Direct Line 020-7951 3250

Dear Sirs

In accordance with section 392 of the Companies Act 1985, we write to notify you of our resignation as auditors of your company. This resignation takes effect from 25 October 2007.

In accordance with section 394(1) of that Act, 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.

Yours faithfully

Jimmy Gordon
for and on behalf of Ernst & Young LLP

WEDNESDAY



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COMPANIES HOUSE



INVESTOR IN PEOPLE

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