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**Private & confidential**

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Selco Way, First Avenue  
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Sutton Coldfield  
West Midlands  
B76 1BA

Our ref jb/js/l

Contact Jenny Bridgewater  
0121 232 3113

25 September 2009

Dear Sir

**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 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 the 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 Audit Plc*

KPMG Audit Plc





*KPMG Audit Plc*  
*Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006*  
*25 September 2009*

Appendix

*Company name*

*Company registered number*

Accles & Shelvoke Limited

220533

Eley Limited

1640035