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The Directors
EA Barker Limited
170 Regent Street
London
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Our ref hg/jw

3 March 2006

Dear Sirs

**Statement to the directors of EA Barker Limited (no. 276180) on ceasing to hold office
as auditors pursuant to section 394 of the Companies Act 1985**

In accordance with section 394 of the Companies Act 1985, we confirm that there are no circumstances connected with our ceasing to hold office that we consider should be brought to the attention of the company's members or creditors.

Yours faithfully

KPMG LLP

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