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**Private & confidential**

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Our ref aa/5/tph/njj/4486llp

Contact Tim Holden  
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11 September 2002

Dear Sirs

**Statement to the directors of Britax Birmingham (Company number 326911) on ceasing to hold office as auditors**

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**  
*Chartered Accountants*  
*Registered Auditors*



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KPMG is registered to carry on audit work and authorised to carry on investment business

by the Institute of Chartered Accountants in England and Wales. The principal place of

business is 8 Salsbury Square, London EC4Y 8BB where a list of partners' names is open to inspection