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The Directors
The Pelican Group Limited
163 Eversholt Street
London
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Our ref dm/dd

Contact Derek McAllan
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7 April 2006

Dear sirs

Statement to the directors of The Pelican Group Limited(no 425057)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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