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Private & confidential

For the attention of Mr A Welch

Imperial Commercials Limited

St John's Court

Easton Street

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Buckinghamshire HP11 1JX

Our ref dkt/1/jb/lmb-171

Contact Jenny Butterworth
0121 232 3011

8 November 2006

Dear Sirs

Notice of resignation

We hereby give notice of our resignation as auditors of the company with effect from today.

We enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully

KPMG Audit Plc

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Enclosures:

