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**Private & confidential**

The Directors  
Dial Contracts Limited  
165 Bath Road  
Slough  
SL1 4AA

Contact **Mike Peck**  
0207 311 5241

2 August 2006

Dear Sirs

**Statement to the directors of Dial Contracts Limited (no 00707749) 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 Audit Plc*

*KPMG Audit Plc*

