

03-31-05 13:16 FROM-KPMG Newcastle Assurance

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The Directors
Heanor Gate Printing Limited
Delves Road
Heanor Gate Industrial Estate
Smalley
Derbyshire
DE75 7SG

Our ref pg/314

31 March 2005

Dear Sirs

Statement to the directors of Heanor Gate Printing Limited (no. 854919) 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
KPMG LLP

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