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Private & confidential
The Directors
Bejam Group Limited
Second Avenue
Deeside Industrial Park
Deeside
Flintshire
CH5 2NW

Our ref sw/2/jb/034-feb

Contact Sarah Wilson
0121 232 3000
Ext 3325

14 February 2008

Dear Sirs

Resignation as auditors of Bejam Group Limited

917174

We hereby give notice of our resignation as auditors of the above company, with effect from the date of receipt of this letter at their registered office

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

Yours faithfully

KPMG LLP

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Enclosures





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14 February 2008

Dear Sirs

Statement to the directors of Bejam Group Limited (no. 917174) 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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