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The Directors  
Brightreasons Restaurants 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 Brightreasons Restaurants Limited (no 964194) 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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