



KPMG Audit Plc
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The Directors
P&O Ship Management (Irish Sea) Limited
Channel House
Channel View Road
Dover
Kent
CT17 9TJ

Our ref rjp/amd/643

Contact Andrew Davies
020 7311 2120

12 January 2007

Dear Sirs

P&O Ship Management (Irish Sea) Limited (no. 971533)

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

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

Yours faithfully

KPMG Audit Plc

Enclosures:

WEDNESDAY



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24/01/2007

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COMPANIES HOUSE



STATEMENT TO THE DIRECTORS OF P&O SHIP MANAGEMENT (IRISH SEA)
LIMITED (no. 971533) ON CEASING TO HOLD OFFICE AS AUDITORS

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.

KPMG Audit Plc

KPMG Audit Plc

Chartered Accountants

Registered Auditor

8 Salisbury Square

London EC4Y 8BB

12 January 2007