



**KPMG Audit Plc**  
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1915605

The Directors  
Star Energy Holdings Limited  
5 Lower Belgrave Street  
London  
SW1W 0NR

Our ref j1/sm/943

6 December 2005

Dear Sirs

**Star Energy Holdings Limited – notice of resignation as auditors**

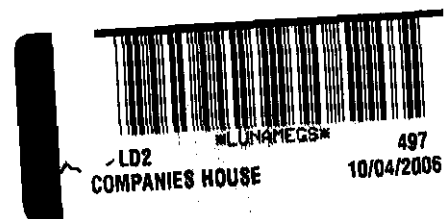
We hereby give notice of our resignation as auditors of the company with effect from today.

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

Yours faithfully

*Juliette Lowes*

Juliette Lowes  
Audit Director





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6 December 2005

Dear Sirs

**Statement to the directors of Star Energy Holdings Limited (no. 01915605) 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*

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