



Paul Gresham
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The Directors
Systems Union Limited
1 Lakeside Road
FARNBOROUGH
GU14 6XP

Our ref prg/mg

25 September 2006

Dear Sirs

Notice of resignation – Systems Union Limited (no. 02766416)

Following the acquisition of the company by Sugar Acquisition Limited, 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

KPMG Audit Plc

Paul Gresham
Audit Director

WEDNESDAY



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28/02/2007

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