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> Contact Hemanth Vepa 020 7694 4311

28 October 2009

Dear Sirs

Statement on ceasing to hold office as auditors pursuant to section 519 of the Companies Act 2006

We write to you in your capacity as a director of the companies listed in the Appendix to this statement.

In accordance with section 519 of the Companies Act 2006, we confirm that there are no circumstances connected with our ceasing to hold office as auditors of each of the companies listed in the Appendix that we consider should be brought to the attention of the respective company's members or creditors.

Yours faithfully

KPMG Audit Plc

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WEDNESDAY

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RM 25/11/2009 COMPANIES HOUSE Appendix

Company name

Freedom4-Limited

Freedom4 Access Limited

Company registered number

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