



KPMG Audit Plc
Consumer & Industrial Markets
St James' Square
Manchester M2 6DS
United Kingdom

Tel +44 (0) 161 246 4309
Fax +44 (0) 161 246 4040
DX 724620 Manchester 42

- 6 JAN 2009

Private & confidential
M Newman
20-22 Bedford Row
London
ST5 1PP

Our ref sb/flw/009

18 December 2008

Dear Sirs

Notice of resignation as auditors

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

We hereby give notice of our resignation as auditors of each of the companies listed in the appendix with effect from today. In accordance with section 519 of the Companies Act 2006, we enclose our statutory statement given in connection with our ceasing to act.

Yours faithfully,

KPMG Audit Plc

KPMG Audit Plc

WEDNESDAY



RM 07/01/2009 210
COMPANIES HOUSE

Appendix

Company name

[REDACTED]

Surf Control (Japan) Limited

[REDACTED]

[REDACTED]

[REDACTED]
Surf Control (China)

Company registered number

[REDACTED]

3169669

[REDACTED]

[REDACTED]

[REDACTED]
3169669

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