

Statement to the directors of Flextech Interactive Limited (no. 03184754) 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*

6 September 2006

